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W^m H. FROELICH,
Secretary of State.
HENRY P. SCHMIDT,
Assistant Secretary.
GEO. M. HOTSCHICK,
Chief Clerk.

Department of State,

Madison, Wis.,

Jan. 29, 1900.

Mr. J. E. Rowell,
Librarian Univ. of Cal.,
Berkeley, California.

Dear Sir:--

Your favor received. In compliance with your request I
this day send to your address under separate cover copy of the Report
of our Tax Commission for '98. Please accept the same with my com-
pliments, and oblige,

Yours very truly,

Wm H Froelich

Secretary of State.

REPORT

OF THE

Wisconsin State Tax Commission

1898.



SECOND EDITION.



MADISON, WIS.

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1899

HJ 11
W 649

DOCUMENTS
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LETTER OF TRANSMITTAL.

To the Legislature of the State of Wisconsin:

Pursuant to the provisions of Chapter 340 of the Laws of 1897, entitled "An Act authorizing the appointment of a tax commission; prescribing the duties of such commission," the undersigned commissioners under said act, respectfully submit the following report.

EDWARD SCOFIELD, Governor.

HENRY CASSON, Secretary of State.

Members Ex-officio.

BURR W. JONES, *Chairman.*

K. K. KENNAN, *Secretary.*

GEORGE CURTIS, JR.

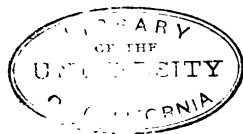




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INTRODUCTION.

The objects and purposes of the Wisconsin State Tax Commission are fully set forth in the act providing for such a commission (Chapter 340, Laws of 1897), which is as follows:

SECTION 1. The governor of the state of Wisconsin is hereby authorized, directed and empowered to appoint a tax commission of three persons, who shall be citizens of said state, and at least one of whom shall be a practicing lawyer in good standing. The members of said commission shall hold their office until the thirty-first day of December, 1898, or until others are appointed in their places, and shall receive no compensation for their services from the state.

SECTION 2. Said commissioners shall be appointed on or before June 1, 1897, and shall hold their first meeting in the office of the secretary of state of the state of Wisconsin, on the tenth day of June, 1897, at which time and place they shall elect one of their number chairman and one secretary of said commission.

SECTION 3. The duties of such commission shall be as follows:

1. They shall make a careful and complete compilation of all laws bearing upon the subject of taxation now in force in the state of Wisconsin and of the decisions of the supreme court of said state relating to said laws.

2. They shall procure, classify and arrange in convenient tabular form, full and pertinent statistics, showing as far as practicable, the amount raised for taxation in each taxing district in the state, the rates adopted, the proportion between true and assessed valuation, and such other information in reference to the practical operation of the present system of taxation in this state as they may deem important and essential.

3. They shall thoroughly investigate all complaints which may be made to them of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is defective, unequal and oppressive.

4. They shall avail themselves of all information afforded by the reports of the tax commissions of other states, and shall in-

quire into the systems of state, county and municipal taxation in force in other states, especially those in which new methods of taxation have been introduced, with a view to ascertaining what changes, if any, in the tax laws of this state are expedient and desirable.

5. They shall make such recommendation as to the revision of the tax laws of Wisconsin, or as to the enactment of new laws as they may deem necessary, in order to simplify, condense and improve the present system and equalize the burden of taxation upon all classes of property.

6. They shall embody the results of their investigation in a report which shall be as plain, concise and comprehensible as possible. Such report shall be prepared in proper form for publication with a full index, and shall be transmitted to the secretary of state not later than the first day of October, 1898.

SECTION 4. The secretary of state, prior to the first day of January, 1899, shall cause to be printed not less than one thousand nor more than five thousand of such reports as he may deem expedient for distribution to such persons as are now authorized by law to receive copies of the revised statutes, including the members and officials of the legislature of 1899. Each member of such commission shall be entitled to receive twenty copies of said report, and such copies as are not distributed may be sold under the direction of the secretary of state, at a price to be fixed by him.

SECTION 5. The governor and secretary of state of the state of Wisconsin shall be ex-officio members of said commission, and the secretary of state shall furnish said commission with such aid and assistance in securing statistics and information as he can conveniently without undue interference with his other duties.

SECTION 6. In case of a vacancy in said commission, occurring by death, removal, resignation or otherwise, the same may be filled by appointment by the governor of the state.

SECTION 7. The said commission shall meet in the office of the secretary of state, in Madison, at least once every three months, and the secretary of said commission shall from time to time, and whenever requested by the governor to do so, make and submit to the governor and secretary of state, a brief report of the work accomplished by the commission up to that time, and the governor shall have power in his discretion and for reasonable cause shown, to remove any member of said commission and to appoint another person in his place.

SECTION 9. This act shall take effect and be in force from and after its passage and publication.

Approved April 24, 1897.

In accordance with the provisions of this enactment the governor appointed Burr W. Jones of Madison, K. K. Kennan of Milwaukee and George Curtis, Jr., of Merrill, members of the commission. The first meeting of the commission was held in the office of the secretary of state, June 10th, 1897. At that meeting Mr. Jones was elected chairman and Mr. Kennan secretary of the commission. Meetings to hear complaints and suggestions of tax-payers and to study the needs of special localities, have been held at various points in the state, including Milwaukee, Madison, La Crosse, Eau Claire, Chippewa Falls, Superior, Ashland, Merrill, Wausau, Marinette and Oshkosh.

One of the first steps taken toward a systematic study of the subject was the preparation of a bibliography of works and magazine articles on local taxation in the United States. As this bibliography is the most complete that has come to the notice of the commission, and as it has been thought that it will prove a convenience to members of the legislature and others who may desire to study the subject of taxation more thoroughly, it has been given a place in this report.

Early in the summer of 1897, a complete list of the town, village, city and county officers of the state was compiled, and about the first of December circulars were sent to the clerks of all the taxing districts in the state, asking for detailed statements of assessed valuations, taxes levied, etc. The assembling of these statistics in this manner proved to be a very difficult and laborious task. Many of the officials made no reply to the circulars of inquiry, and, more than half of the statements filled out and returned, proved to be defective or erroneous. The commission had no power to compel the officials to give any information, and when the clerks neglected or refused to answer the circular letters the only alternative was to apply to other officials in the same locality until one was found with sufficient public spirit to secure and forward the information needed. After several months of labor and a vast amount of correspondence all of the statistics required were collected and the work of tabulating, classifying

and condensing the mass of facts and figures thus obtained was begun. All this work was done by the secretary of the commission and the results are embodied in the appendixes. It is believed that the statistics thus prepared, nearly all of which are here given for the first time in the history of the state, will be of material assistance to the legislature and throw much light upon the practical workings of our present taxing system.

In the performance of the work of the commission the active members have aimed to present facts rather than opinions. They have been impressed by the truth of the views expressed by the late David A. Wells in his report of 1871. He maintains that the true scope and object of such a commission should be more especially "the collection and intelligent presentation of facts, and the discussion of the practicability and direction of remedial measures, rather than the detailed elaboration of systems, with the expectation that the same are to be immediately invested by the proper authorities with the force of law. * * * Any commission * * * which properly discharges the duties assigned to it is likely to occupy advanced positions and do more than merely reflect the average of existing public sentiment; and as all experience has thus far shown that legislative bodies in the United States rarely, if ever, act in advance of public opinion, it would seem absolutely essential that the material of information should be first afforded to the public, with time for thought and discussion, before reform in the way of legal enactments can be reasonably asked for or expected."

There has seemed to be a popular impression that the present tax commission would furnish the legislature with an elaborate and complete system of taxation, ready for adoption and embodying all needed reforms. But the utter impracticability of forestalling or even materially influencing legislative action in this manner must be apparent to any thoughtful person. The highest measure of economy and equality in taxation cannot be reached at a single bound. The necessary reforms are not likely to be brought about by the work of any one commission or legislature. Public sentiment must be educated to a clearer and truer view of the province and limitations of taxation, before

any considerable advance in the direction of genuine reform will be practicable.

The practical importance of the subject of local taxation to the citizens of this state does not seem to be appreciated. Of the twenty million dollars which are annually contributed by the tax-payers of the state, it seems probable that at least a million could be saved by better and more economical methods. The wastefulness and looseness of the present system are such as no business man would tolerate in his own affairs. That such abuses are allowed to continue is not creditable to the intelligence and good sense of the people of the state, and can only be accounted for on the theory that the actual conditions are not known or understood.

It will be noticed that the law providing for a tax commission expressly states that its members shall not receive any compensation from the state. The wisdom or unwisdom of that provision will not be discussed at this time. Suffice it to say that public-spirited citizens and tax-payers have contributed a portion of the funds needed to carry on the work. While the sums thus received were sufficient to greatly encourage the commission in its work they did not provide any adequate compensation for its members. This is not said in any spirit of complaint. No organized or public appeal for funds was made and comparatively few tax-payers had their attention called to the matter. The subject has been mentioned in this place for the sole purpose of calling attention to one of the many difficulties with which the commission had to contend, and in partial explanation of the fact that its report is not as elaborate and comprehensive as the extent and importance of the subject would seem to demand.

It is perhaps proper to state that the Governor and Secretary of State were prevented by the unusual pressure of official duties during the past year from taking any active part in the work of the commission, and the responsibility for the following report rests wholly with the other members of the commission.

This report is submitted, not as a final and authoritative word, upon the subject, but as the first tentative step in the direction of better taxing methods. The members of the commission have had no pet theories to exploit and have been more intent upon preparing a report which should serve as a basis for intelligent and judicious action on the part of the legislature, than in trying to elaborate any theory which might or might not meet legislative approval. The question of how to raise money for the necessary expenses of local government in a manner which shall be substantially fair and just to every citizen is a most complex and difficult one. It is a question which has occupied the thoughts of the ablest statesmen in every stage of the world's progress and it must be admitted that it is still far from a satisfactory solution. If the report which is submitted herewith shall in some degree awaken public sentiment to a realizing sense of the imperfections and glaring inequalities of our present system ; if it shall stimulate the leaders in public thought and action to correct some of the abuses which are now most apparent, the members of this commission will feel that their labors have not been in vain and will hope to see the work which they have so imperfectly begun carried forward to a successful completion.

CHAPTER I.

ORIGIN AND GROWTH OF THE TAXING SYSTEM OF WISCONSIN.

The system of taxation which is in force in Wisconsin differs in many essential features from that of the adjoining states of Michigan, Illinois and Minnesota, and indeed its exact duplicate cannot be found in any of the other states. This system as formulated in our latest statutes and modified, construed and elaborated by the decisions of our supreme court, is largely an inheritance from our forefathers, though greatly changed and supplemented by the attempts of some fifty different legislatures to adapt it to the needs of a new and rapidly growing state. While an elaborate discussion of the circumstances surrounding the origin of each special feature of our methods of assessing, levying and collecting taxes, might be of great historical interest and some practical value, it has not been thought best at this time to attempt anything more than a brief sketch of the origin and growth of our present system.

The prototypes of many of our present taxing laws may be found in English statutes enacted many centuries ago. This is notably true of the general plan of fixing the amount of a man's taxes upon the basis of the assessed valuation of his real and personal property. The "danegeld" of the eleventh century, the "scutage" of the twelfth and the "subsidies" of a later period were in effect taxes upon real estate, while the "fifteenths" which were established in 1165 to meet the expenses of the crusaders were taxes upon personal property. The road tax, poll tax and poor tax have come down to us with but very slight changes, from an early period of English history. It was natural that the colonists of New England should adopt some features of the system to which they had been accustomed in the mother coun-

try. The first notable deviation was the gradual evolution of the English parish into the American township which has become the unit of our present system, and of which Thomas Jefferson once said:

"These wards called townships in New England, have proved themselves the wisest invention ever devised by the wit of man for the perfect exercise of self-government and for its preservation."

While the township plan met with great favor in the New England colonies, it did not seem to be so well adapted to meet the peculiar conditions existing in some of the other settlements, and gradually three distinct systems of local government were adopted. In New England the townships had great powers while the political functions of the county were very limited and comparatively insignificant. In Virginia and the other Southern States the county monopolized the administration of local affairs; while in New York the systems were combined by giving the town, the county, and it may be added, the school district, certain clearly defined and important powers and privileges.

The school district developed an organization which bore somewhat the same relation to the town that the town did to the county, while the town held a position in the county somewhat analogous to that which the county held in the state and the state in the Union. The balance and symmetry of this system have made it deservedly popular and it seems to furnish the most practical machinery for local self-government.

The great latitude given to the towns in the northwestern colonies resulted in widely different methods of taxation, and it was many years before what is sometimes called "the New England system" began to bear some semblance to uniformity. This system, however, did not gain much foothold in New York until late in the seventeenth century.

BEGINNINGS OF THE NEW YORK SYSTEM.

Under the early Dutch regime, indirect taxes and voluntary contributions were largely relied on and as a result the settlement of New Amsterdam was in a chronic condition of disordered finances. It was not until 1683 that the property tax



gained a firm foothold in New York and not until a century later that those features of it, which subsequently found their way into the early statutes of Wisconsin, were fully developed.

The Charter of Liberties and the Act of the Colonial Assembly of New York of 1683 "for the defraying of the publique and necessary charges of each respective City, Towne, and County throughout this Province and for maintaining the poor and preventing vagabonds," constitute a sort of landmark in the history of local taxation in this country. The "Act" referred to was one of the first attempts to formulate a definite and consistent system of local taxing along the lines which have since been followed by most of the states. The Charter contained a provision:

"That noe Aid, Tax, Tallage, Assessment, Custome, Loane, Benevolence, or imposition whatsoever shall be layed, assessed, imposed or levyed on any of his Majestie's Subjects within the Province of their Estates upon any manner of colour or pretence, except by the act and consent of the Governor, Council and Representatives of the people in general assembly mett and assembled."

From this it can be seen that the principle of "no taxation without representation" which played so important a role in the subsequent history of our country, had already taken definite form in the minds of the people.

The extent to which the act of the Colonial Assembly foreshadowed our present methods, may be gathered from the following extract:

"Bee it enacted by the Governour and Representatives in General Assembly and by the authority thereof, That annually and once every yeare there shall be elected a certain number out of each respective Citty, towne and County, throughout the province, To be Elected and Chosen by the Major part of all the ffreholders and ffreemen, which certain number soe duely elected, shall have full power and authority to make an Assessment or certaine Rate within their respective Cittyes, Townes and Countyes, annually and once every yeare, which assessment and certain rate Soe Established as aforesaid shall be paid in to a certain Treasurer, who shall be chosen by the Major part of all the ffreholders and ffreemen of each respective Citty, Towne and County; which Treasurer soe duly Chosen shall make such payment for the Defraying of all the publique and necessary Charges of each respective place above mentioned, as shall be appointed by the Comiconers or their President."

BEGINNINGS OF BOARDS OF EQUALIZATION.

But certain evils which are inherent in, and inseparable from the property tax soon made themselves felt. The gross inequalities in valuation in different localities, which are to this day one of the most serious evils in our system, began to attract attention. Curiously enough, at the same period the same question was receiving public attention in England. While English statesmen were complaining of the "exorbitant inequalities of the old proportion of charges both between county and county, division and division, and parish and parish," and Halifax was condemning the system as being "as impolitic and unreasonable a method of raising great sums of money, as ever was introduced in any nation," the New York Assembly of 1692 was addressing a petition to the governor which read :

"That there may be a certain method for the equal and proportionable assessing of subsidies, We doe pray that his Excell, would appoint Commissioners in each respective County for the making of an Estimate of their Estates, that for the future there may not be such uncertaintyes."

In this we see the beginnings of our present state, county and town boards of equalization. It is true, that long before this, various plans had been adopted for the equalization of individual assessments. In 1702, the tax bill of Judge Sewall, who sentenced the Salem witches, contained the following notice :

"The Assessors sit at the Town Hall in Boston on Thursdays from 3 to 5 o'clock afternoon, to whom any person aggrieved may apply for ease as the law directs."

In Vermont an appeal was allowed to the listers from two-fold assessments, but not from real estate valuations. In New Hampshire, Massachusetts and Rhode Island an appeal could be taken to the Court of General Sessions. In Connecticut the appeal was first to the listers, and from them to a tribunal consisting of two justices of the peace and three selectmen. In New Jersey the constitution provided that all appeals relative to unjust assessment should be made to a board of three or more "judicious freeholders" to be elected by the town. In Pennsylvania an appeal was allowed as to personal property to the county commissioners. Among the earliest attempts at *state* equalization, was

an act of October, 1782, by which the state of Virginia was divided into four districts, and the counties classified according to soil, location, etc. The great variety of plans for equalization which have been adopted in the different states, and at different periods in the same state, are a good illustration of the tentative and variable characteristics of tax legislation in this country.

BEGINNINGS OF LOCAL GOVERNMENT IN WISCONSIN.

In tracing the beginning of local government in Wisconsin, it should not be forgotten that the territory which the state now comprises, after having been under the dominion of Spain, France and England successively, became in 1787 a part of the Northwestern Territory. From May 7th, 1800, to Feb. 3, 1809, it belonged to Indiana; from Feb. 3, 1809, to April 18, 1818, to Illinois; and from April 18, 1818, to April 20, 1836, to Michigan. It remained under the territorial organization from 1836 until 1848, when it became a state.

One of the first questions which the early settlers of the state had to determine was whether they would adopt the township system of New England, the county system of the southern states, or the combined system of New York. Their eventual choice was influenced in part by the laws of the various states to which the territory of Wisconsin was attached from time to time, and in part by the natural tendency to adopt the system to which they had been accustomed.

For a period of more than nine years the present territory of Wisconsin was a portion of Illinois, which had in turn belonged to Virginia. As the early settlers in the southern portion of Wisconsin had come for the most part from the south, it was natural that southern methods should meet with favor. As early as 1820 a law was passed requiring the governor (of Michigan, to which Wisconsin then belonged) to appoint three commissioners for each county. Indeed, it would have been difficult to organize townships at this period on account of the sparsely settled condition of the country. In 1822 the "borough" of Prairie du Chien was incorporated with about the same powers as a village of the present time. This is the only instance of a "borough" in Wisconsin except that Green Bay was incorporated

under that name in 1838. In 1825 Congress passed an act authorizing the election of town and county officers in the territory of Michigan, and in 1827, Gov. Cass, who doubtless favored the system of his native state (New Hampshire), exerted his influence in Congress to secure the establishment of the New York system in Michigan territory. He was successful, but, as Green Bay and Prairie du Chien, which comprised the only settlements of consequence in Wisconsin, were expressly exempted from the operation of the law, no immediate changes resulted, and the somewhat crude provisions of the Act of 1827 were not given more than a grudging and partial recognition by the Wisconsin settlers of that period. A glimpse of the situation at that time may be obtained from the following extracts from an article on "Affairs of the People," which appeared in the first number of the first newspaper published in Wisconsin (Green Bay Intelligencer of Dec. 11, 1833).

"The laws which have been heretofore passed for the Territory by that body" (the legislative council of Michigan Territory) "may be very good for the citizens of the Peninsula, but are in no respect adapted to the circumstances of the people west of Lake Michigan."

"The system of township government is of no value or use here. Many of its offices have never been filled, and those who are elected to others cannot always be at home to perform the duties which are required on certain specified days, and can be performed on no other because a general or special power to do so has not been given by law. The supervisors, for instance, are required to audit and allow accounts, and to settle the amount which shall be raised by a tax. One of the supervisors on that day was at Chicago, and another on the Mississippi, and the third was in the country, but had no power to act alone; and the consequence is, no tax can be levied to defray the expenses of the county this year, until the council can pass a special act to enable the supervisors to do so."

* * * "We perceive that it is stated that the council at its last session condensed the laws. The act which repeals the old laws has been sent here, but the condensed laws have never been heard of since the adjournment last spring. May we not ask, under what laws do we live?"

At the time of the organization of the territory of Wisconsin in 1836, the southern people in the lead region were quite nu-

merous and in 1837 the system of county commissioners was established. In 1838 towns were organized for judicial and police purposes and given power to provide for roads. In the meantime, however, the great influx of settlers from New York had worked a change in the public sentiment, especially in the eastern counties, and in 1841 an act was passed "to provide for the government of the several towns and for the revision of county government." Under this act the people of each county could decide by their votes which system they desired. The returns showed large majorities in the eastern counties for the New York system. Green, Iowa and Crawford counties were the only ones which decided for the county commissioner system. When Wisconsin was admitted as a state in 1848 there were still five counties, to-wit: Grant, Green, Lafayette, Iowa and Sauk which had clung to the commissioner system. The new constitution required that the legislature should establish a system of town and county government which should be "as nearly uniform as practicable." The constitution also conferred certain powers upon "boards of supervisors," and as popular usage had established the meaning of supervisors to be men elected by the *towns*, in distinction from commissioners, who were elected by and for the whole county, it was considered that the constitution required the universal adoption of the New York system. This construction of the constitution gave rise to a great deal of dissatisfaction in the southwestern counties, and each succeeding legislature was deluged with petitions for a change, until in 1861, the commissioner system was again adopted. Chapter 129, Laws of 1861, provided that each county (except those which contained more than three assembly districts) should be divided into three districts, and the three electors chosen in those districts should constitute the county board. In counties having three or more assembly districts, there was to be one member of the county board from each district, and one for the county at large. The town organization was continued and the town chairmen, and one alderman from each ward of cities, were to constitute the county board of equalization. In 1862 the law was amended so as to allow presidents of villages to sit in the county board of equalization.

After having been in force about eight years, the law was repealed by Chapter 84 of the laws of 1870.

The abandonment of the commissioner system after it had been given such a thorough trial, seemed to indicate that the people in general favored the supervisor system, even though it was more cumbersome and expensive. The obvious disadvantages of having a board of thirty, forty or even fifty members,* to do what three or five men could often accomplish quite as well, seem to be compensated for in the popular mind by the satisfaction of knowing that each taxing district has its representative on the board.

EARLY TAXES IN WISCONSIN.

1821 TO 1836.

It is probable that the first taxes (aside from licenses) levied in Wisconsin were the taxes of 1821 in Crawford County, of which partial records have been preserved. These taxes are supposed to have been levied in accordance with an Act of November 25th, 1817, as amended May 30th and June 27th, 1818.† These acts are said to have been adapted from the laws of New Jersey, Pennsylvania and Ohio, but as these states had in turn had appropriated various features of New York, Connecticut and even Virginia laws the precise sources from which these early acts are drawn are not easily ascertained.

The first tax levy in Wisconsin of which complete records remain was that of 1822 in Crawford County. This levy was made under the provisions of the Act of May 10th, 1820, which continued in force till 1827. Among the salient features of this act were the provisions for three commissioners and a county assessor. Any tax-payer failing to make a sworn return of his property or making a false return was to be assessed double the value of his property as estimated by the assessor. An appeal from the assessor's valuation was allowed to the county com-

*The present County Board of Dane County comprises fifty-two members.

†See Terr. Laws of Michigan I and II. Also the Financial History of Wisconsin Territory by Matthew Brown Hammond.

missioners. The collection of the taxes was in the hands of the sheriff, who was authorized to enforce payment by "distress" if necessary.

During the period from 1827 to 1836 a great number of changes were made in the tax laws by the Michigan Territorial Legislature, but so little attention was paid to these changes in the counties west of Lake Michigan that the methods actually followed were confused and variable. The limit of taxation which had been fixed at one-fourth of one per cent. in 1820 was raised to one-half of one per cent. in 1828, and to one per cent. in 1829.

TERRITORIAL TIMES, 1836 TO 1848.

Upon the organization of the territory of Wisconsin in 1836 the Michigan system of taxation was continued with but few modifications.

The first law relating to general taxation passed by a Wisconsin legislature was No. 16 of the laws of 1836, which bore the following somewhat comprehensive title:

"AN ACT to amend the several acts hereinafter mentioned, to-wit: An act, entitled an act relative to the duties and privileges of townships, approved 17th of April, 1833, also an act entitled an act to provide for the assessment and collection of township and county taxes, approved 22d April, 1833, also an act, entitled an act to provide for the defraying of the public and necessary expenses in the respective counties of this territory and for other purposes, approved March 6th, 1833, also an act to regulate highways, approved April 17th, 1833."

The amendment proposed was to the effect that every county should be declared one township "and that there shall be elected at the annual town meeting in each county three supervisors, who shall perform, in addition to the duties heretofore assigned them as a county board, the duties heretofore performed by the township board."*

The acts referred to in the above title (No. 16, Laws of 1836) were of course laws passed by the Michigan Territorial legisla-

*It is an interesting fact that this plan of treating the whole county as one township has been frequently adopted by new counties, and is in successful operation in the county of Sawyer at the present time.

ture. A brief reference to those acts will give an idea of the taxing methods with which the territory started in 1836. Under the provisions of those laws assessors were to form assessment districts and afterwards bring their assessment lists together and value the property jointly. The tax-payer's oath was final as to the value of real or personal property. Non-resident lands were assessed separately. Ten days were given for an examination of the assessment roll and the assessors constituted the board of review. Their oath was to the effect that they had assessed the "fair cash value" of all property. Banks and other incorporated companies were required to give full schedules of their stock and property. When taxes on real estate remained unpaid until the first day of May following the year in which they were levied they became subject to interest at the rate of 14 per cent. The taxes, interest and charges remained a lien on the real estate for two years, at the expiration of which period, if still unredeemed, the treasurer advertised them for sale, giving four months' notice both by publication and posting. The tax certificates drew 20 per cent. interest from the time of the sale and the purchaser was entitled to a tax deed in two years. The tax deed was to be executed by the county treasurer and was made conclusive evidence that the proceedings prior to and including the sale were regular. The county treasurer was allowed to charge 25 cents for each certificate of the amount of tax due and 25 cents for each tax certificate, "which 25 cents shall be considered as a part of the same sum for which any piece of land was sold at such sale." This last provision is of special interest, in view of the fact that it has been a much mooted question of late years as to whether the charge of 25 cents for the tax certificates was or was not intended to be included in the amount for which the certificate was to be sold. The practice in different counties is quite variable at the present day; some counties including the 25 cents in the amount for which the certificate is sold, while others carry it out upon the face of the tax certificate as a separate and distinct charge.

The Act of March 6th, 1838, provided that the county board should make the levy of county taxes in October and that county orders should be receivable in payment of county taxes. It

also limited the amount of taxes to be levied in any one year to one per cent.

Curiously enough, the territorial laws of 1836-7-8 make no reference to the important act of February 24th, 1834, which abolished the system of county assessors in the counties west of the Lake and provided a system of classification for all taxable property. That Act, as probably most of the others passed by the Michigan territorial legislatures, was repealed and superseded by No. 68 of the Wisconsin Territorial Laws of 1838, which embodied the leading features of the codification of the laws found in the statutes of 1839, though it provided for only one assessor in each county, while the revision required three.

As the personal views and opinions of the legislators counted for much in the shaping of the laws in those early days, it is interesting to know that the committee of revision who prepared the statutes of 1839 comprised Morgan L. Martin, who came from New York; M. M. Strong from Vermont, Messrs. Whiton and Story from Massachusetts, and Shakelford from Virginia.

Of the thirty-nine members of the first territorial legislature of 1836, fourteen were from southern states. The legislature of 1839 contained eleven members from New York and only nine from southern states. In the legislature of 1846 there were only six members from the southern states, nearly two-thirds of the whole number being from the four states of New York, Vermont, Connecticut and Massachusetts. It is not surprising, therefore, that a growing sentiment in favor of the New York system began to manifest itself in the changes made from time to time by the territorial legislatures.

EARLY LIMITATIONS.

The delegate of Wisconsin territory in Congress in the year 1840 proposed a bill the third section of which provided that the territorial legislatures should not have power to levy taxes in excess of three mills on the dollar of the assessed valuation. This bill, however, was not passed.

By an act approved February 19, 1841, the following limitations on county taxes were established:

Court expenses and officers' fees, three mills (on the dollar).

Support of poor, one mill.

Laying out county roads and building bridges, one mill.

Contingent expenses, one and one-half mills.

Repair of roads and erection of schoolhouses, two and one-half mills.

These limitations, aggregating nine mills on the dollar, seem low when compared with the present limitation of thirty mills on county taxes; but at that time they were considered very liberal. "Heaven knows," said the Milwaukee Courier of Nov. 24, 1841, "the taxes the people in this territory have to bear are already sufficiently severe, as almost any citizen of Milwaukee county can this year bear witness."

The governor's message to the legislature of 1841-42 set forth that "the system of taxation throughout the territory is considered unequal, illegal and highly oppressive." His criticisms upon the system were so severe that that portion of his message was referred to a special committee of the legislature, who made a report in justification of the methods then in vogue. When it was proposed to raise a territorial tax in addition to other taxes there was strong opposition on the part of tax-payers. "Some of our counties," said the Grant County Herald of Sept. 14, 1844, "now pay nine mills on the dollar for county purposes, and if one per cent. shall be added for state purposes, we shall be compelled to pay nearly two per cent. of tax on all our property assessed."

STATUTES OF 1849.

The statutes of 1849 were not simply a revision and codification of previous laws, but so far as the chapter on taxation was concerned, largely new matter. Little attention seems to have been paid to preceding legislation on this subject. Nearly all the provisions as to "Property to be taxed," "Duties of Assessors," "Equalization or Assessments," "Collection and Return of Taxes," were taken with but slight variations from the New York statutes.

A comparison of the New York statutes of 1829 with the Wisconsin statutes of 1849 and 1898 will disclose the fact that many provisions of the New York statutes of the early part of

this century are still found in almost the same words in the Wisconsin statutes. A single instance will suffice to illustrate the similarity in these three statutes. Section 8 and part of section 9, Chapter XIII, of the New York statutes of 1829, read as follows:

"The collector shall receive the tax on a part of any lot, piece or parcel of land, charged with taxes, provided the person paying such tax shall furnish a particular specification of such part; and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the collector shall enter such specification in his return to the county treasurer, to the end that the part on which the tax remains unpaid may be clearly known. If the part on which the tax shall be so paid be an undivided share, then the person paying the same shall state to the collector who is the owner of such share, that it may be excepted in case of a sale for the tax on the remainder."

Sec. 65, Chapter 15, Wisconsin statutes of 1849, is as follows:

"The town treasurer shall receive the tax on any part of any lot or parcel of land, or any undivided share or interest therein which the person paying the tax will clearly define; and if the tax on the remainder of such lot or parcel of land shall remain unpaid, such treasurer shall return such remainder, and the tax due thereon, to the county treasurer; and if the part on which the tax is so paid shall be an undivided share, the person paying the same shall state to the town treasurer the name of the owner of such share, that it may be excepted in case of sale for the tax on the remainder."

The new Wisconsin statutes of 1898 (§1093) provide:

"The treasurer shall receive the tax on any part of any lot or parcel of land or on any undivided share or interest therein which the person paying the tax will clearly define; and if the tax on the remainder of such lot or parcel of land shall remain unpaid such treasurer shall return such remainder and the tax due thereon as delinquent to the county treasurer; and if the part on which the tax is so paid shall be an undivided share the person paying the same shall state to the treasurer the name of the owner of such share, that it may be excepted in case of sale for the tax on the remainder."

Many other sections have been carried on the statute books for nearly a century with no greater changes than are shown above.

The revisor of the Wisconsin statutes of 1849 did not follow the New York plan in respect to the proceedings for the eventual enforcement of the tax lien. In New York at that time the county treasurer returned delinquent taxes to the state comptroller in somewhat the same manner that delinquent taxes are returned to the state auditor in Michigan at the present time. This plan was still in force in New York as to non-resident lands as late as 1893, when the "Report of Counsel" for that year recommended the local system, except in Forest Preserve Counties.

GROWTH OF THE SYSTEM FROM 1849 TO 1899.

It would lead too far to attempt a discussion of the more important changes which have been made in our tax laws during the past fifty years. A comparison of the statutes of 1849 with those of 1898 will show that the changes have been chiefly in the form of additions. The main features of the statutes of 1849 are still preserved, and it may be doubted whether they have been materially improved by the legislation of the last half century. The exact number of tax laws which have been passed is not known, but it is the opinion of one who has made some investigation of this subject, that over 1,000 separate and distinct acts of a general nature relating to the subject of taxation have been passed in this state since 1848. These laws have often been prepared with reference to the peculiar needs of some special locality, some particular class of people or some peculiar local conditions, and rarely with due consideration to the needs of the people of the state at large. By far the greater part of these laws are not in force at the present time. Many have been repealed and superseded by later laws. Others have been criticised, modified or held unconstitutional and void for various reasons by the courts.

Indeed the decisions of the Wisconsin supreme court need to be studied very carefully in connection with our tax laws in order to form any correct idea of their exact force and effect. A careful digest of all the decisions which have been rendered by the supreme court of this state, bearing upon the subject of taxation, which has been prepared by the secretary of the tax

commission, shows that there are 914 such decisions. It is not to be wondered at that the individual who attempts to inform himself as to the requirements of our present taxing system by reference to the laws and to the decisions construing them soon becomes appalled by the difficulties of the task he has undertaken. Even judges of our supreme court have found great difficulty in reaching correct conclusions through the maze of legislation and litigation with which the subject has been surrounded.

In the case of *Avery vs. Judd*, 21 Wis., 262, Chief Justice Dixon's opinion contains the following sentences:

"After the foregoing opinion was prepared, but before it was announced, my attention was accidentally called to the act of April 13, 1861, which upsets all my reasoning upon the law of this case. That act was not cited by counsel on either side, and I presume was unknown to them. And it is no wonder that it was; for in the thirst for innovation and change which seems heretofore to have possessed the legislative branch of our government, resulting in a multiplicity of acts passed at the same and different sessions of the legislature upon the same subject, and especially upon this subject of taxation, some of them are indexed so that they may be found, and others not, an accurate knowledge of the statute law has become almost impossible. I am told by one who has made our tax laws a study that there are upwards of seventy distinct amendments of them enacted since the revision of 1858."

In 1869, in the case of *Ketchum vs. Town of Mukwa*, 24 Wis., 303, Justice Paine said:

"It would probably be impossible to place any construction on the present assessment law which would not be repugnant to some of its provisions."

In the case of *Wauwatosa vs. Gunyon*, 25 Wis., 271, the Chief Justice said:

"The statute relative to the assessment of property for taxation is a very awkward and obscure one. Many of its provisions are apparently so conflicting and contradictory that it seems most difficult to make them in any manner consistent or harmonious."

CONCLUSION.

From the foregoing outline it may be seen that the origin and history of the Wisconsin taxing system are not such as would lead one to expect any great degree of perfection in its requirements and details. The laws which constitute the basis of that system were first hastily compiled in 1849, at a time when the total assessed valuation of all property in the state was only 2 1-2 per cent. of what it now is and when the growth and future needs of the state could not well be foreseen. Those laws were copied largely from the early statutes of other states, which statutes have since been found to be crude and unsatisfactory. The tax laws have been rendered complicated and obscure to an almost hopeless degree by the enormous mass of legislation and legal decisions which has accumulated around them in the past fifty years. Lastly, it will be seen that the system of taxation in this state has never received any thorough and intelligent revision at the hands of men who had time and opportunity to study it as a whole. Undoubtedly much honest and well-meant labor has been expended from time to time by the law-makers of the state in attempting to remedy the more obvious evils of our system; but the problem is so difficult and its intelligent treatment involves such a vast amount of preliminary work and study that it has proven impossible to accomplish any great results in the short period of a legislative session. As has been well said by Ex-President Harrison:

"Such questions as tax and corporation reforms are not to be solved by the individual investigators. There must be a co-operation of views, debate and the hearing of all interests to be affected if crudity and confusion are to be escaped.

"The legislation will be subjected to the fire of the ablest legal minds in the country as to its constitutionality and the interpretation of its provisions. There must be not only pathological skill, but a competent acquaintance with the *materia medica*."

"The great reform laws must be framed by commissions composed of the ablest men in the states. They must have time to study thoroughly the subject. Opportunity must be given to the interests to be affected and to the public to present suggestions and objections."

CHAPTER II.

A SYNOPSIS OF THE PRESENT TAXING SYSTEM.

INTRODUCTORY.

The act creating the present tax commission provides that "they shall make a careful and complete compilation of all laws bearing upon the subject of taxation now in force in the state of Wisconsin and of the decisions of the supreme court of said state relating to said laws." Such compilation, if included in the report of the commission, would increase the bulk of the report to very great and probably undesirable proportions. Since the act creating the commission, there has been published a complete compilation of all the general statute law of the state prepared under legislative authority and known as "Wisconsin Statutes of 1898." As this includes all existing laws relating to taxation, it is considered that a separate compilation would not be sufficiently useful to justify the labor and expense of preparing and printing the same. The "Statutes of 1898" include copious notes of the decisions of the supreme court of this state and of other states under these and similar statutes. In this work of annotation, as regards the tax laws, the compilers have had the use of a digest of the decisions of the Wisconsin supreme court on the subject of taxation prepared by the secretary of the commission. The compiled statutes therefore include all that could be required of the commission in this respect. It is considered, however, that the leading features of the present taxing system should be set forth in this report, and the present chapter is written for that purpose. It is presented in the form of a synopsis or outline of the more important provisions of statute on the subject of taxation, preceded by some brief observations upon the general character of the present system and the nature

of the power of taxation. In preparing this synopsis an attempt has been made to arrange and group the various provisions in logical order so far as practicable, instead of following closely the arrangement found in the statutes. Much matter of detail has been omitted, and many special exceptions and qualifications to cover exceptional cases and circumstances are not included in the synopsis. The principal purpose of such elimination has been to bring the salient features of the system more prominently into view and to present the same as briefly as possible. Legal forms of expression have been omitted so far as practicable, in order to condense and also to better adapt the matter for non-professional readers. Of course this has rendered the synopsis less comprehensive, less definite, less accurate, than it might otherwise be made, but it is believed that the important features of the system are not inaccurately stated. Numerous citations are made for the benefit of readers who desire to make a closer study of the subject or to examine the statutes in detail.

GENERAL CHARACTER OF THE EXISTING SYSTEM.

The revenues of the state and of the several counties, towns, cities, villages, school and other districts therein are derived very largely from a direct tax upon property valuations. The greater portion of the property in the state, both real and personal, is subject to such direct tax. Some public revenue is secured and some taxes are imposed by other methods, but as these are small in comparison to all the revenues obtained by a direct tax upon property valuations, the system as a whole, having reference to methods employed, may be considered for all practical purposes, as one of the type prevailing in most of the American states and commonly designated as "the general property tax."

The general property tax as a system is based upon the principle that the individual citizen should contribute to the support of government in proportion to his ability, measured by the value of his property. To most minds this principle seems equitable. The system has been condemned by some investigators of acknowledged ability as failing to work out even approximate justice and equality as between individual citizens or as between individual taxing districts. It is believed, how-

ever, that the great majority of the people are still so much attached to the general property system that suggestions or discussion of radical changes would not be acted upon or considered. The commission therefore have felt bound to confine their labors for the most part to a study of such changes as can be made without too wide a departure from the main features of the existing system.

An intelligent study of our system of taxation involves not only a consideration of the methods by which taxes are apportioned among and collected from individual tax-payers and taxing districts; but also a consideration of the power to impose or levy taxes, the persons or bodies in whom such power is vested, how it is exercised, and the restrictions upon such power. A taxing system may be free from objection as regards the *means* by which the burden of taxation is distributed and the payment of the tax enforced, and yet be so imperfect and unrestricted in respect to *the power to levy* or impose taxes that the people may be subject to most grievous burdens where the power is injudiciously or corruptly exercised.

NATURE OF THE POWER OF TAXATION.

The levy or imposition of taxes is an exercise of the sovereign power of the state (Cooley on Taxation, p. 3), and is vested primarily in the legislative branch of the government. Cooley, p. 32. The authority or powers possessed by counties, cities, villages, towns and school districts, or their respective boards, to levy or impose taxes may be regarded as delegated to them by the legislature, by express act, or by necessary implication from the laws under or by which they are created, rather than as powers possessed by them inherently.

From this nature of the taxing power it follows of course that the whole subject of taxation, the means or methods of apportionment, or distribution of the burden and of enforcement or collection, as well as the levy or imposition of taxes, are within the control of the legislature, except in so far as restricted by constitutional provisions and such other general limitations as result from the relations of the state to the federal government and to the other states and the citizens thereof, and such as "inhere in the very nature of the power itself." Cooley, p. 41.

CONSTITUTIONAL RESTRICTIONS.

(1) No tax shall be imposed upon lands belonging to the United States. Art. II, §2.

(2) "In no case shall non-resident proprietors be taxed higher than residents." Ibid.

(3) "The legislature shall establish but one system of town and county government, which shall be as nearly uniform as practicable." Art. IV, §23.

(4) "The legislature is prohibited from enacting any special or private laws . . . for the assessment or collection of taxes or for extending the time for the collection thereof" (Art. IV, §31), but must provide therefor by "general laws," which general laws "shall be uniform in their operation throughout the state." Art. IV, §32.

(5) "The rule of taxation shall be uniform, and taxes shall be levied upon such property as the legislature shall prescribe."* Art. VIII, §1.

*Under this and the provisions mentioned in the two preceding paragraphs, many important decisions have been made by the supreme court of the state. We note a few of the most important: The legislature cannot enact a law limiting the amounts to be raised by taxation in particular towns or counties. Such laws are valid only when made applicable to all towns or all counties in the state. *R'y Co. vs. Forest Co.*, 95 Wis., 80. Provisions in a city charter for the choosing of assessors and the constitution of the board of review in a manner different from that provided by general law, are not a violation of these restrictions. *State vs. Anderson*, 90 Wis., 550. The legislature cannot authorize the valuation, for taxation, of one class of property on a different basis or ratio to true valuation from that applied to other property in the same taxing district. *Knowlton vs. Supervisors*, 9 Wis., 410; *Slauson vs. Racine*, 13 Wis., 398. But, the constitutional requirement of uniformity is not violated by the taxation of a particular class or kind of property *by a different method* from that employed in taxing other property, provided the law is uniform in its operation throughout the state. Thus the property and franchises of railroads may be taxed by a fixed percentage of gross earnings, paid wholly to the state, in lieu of all other taxes. *Kneeland vs. Milwaukee*, 15 Wis., 454; *Wis. Cent. Ry. Co. vs. Taylor Co.*, 52 Wis., 37.

The constitutional provision last mentioned expressly confers upon the legislature the power to determine what property shall be subject to taxation. This necessarily includes the power to exempt property from taxation and to determine what classes of property shall and what shall not be so exempt. *Wis. Cent. Ry. Co. vs. Taylor Co.*, 52 Wis., 92, 96. Doubtless these powers are possessed by the legislature independently of any express provisions in the constitution. "The general right to make exemptions is involved in the right to apportion taxes, and must be understood to exist wherever it is not forbidden:" *Cooley on Taxation*, 145.

There are other provisions in the Constitution relating to or affecting the subject of taxation, but they are not in the nature of restrictions or limitations upon the legislative power, and are therefore not stated in this connection.

OTHER RESTRICTIONS.

There are, however, limitations upon the powers of the legislature not expressly stated in the constitution, some of which should be here noticed:

(1) The legislature cannot impose taxes for purposes not public in their nature, and while the legislature must determine in the first instance, in a given case, what is and what is not a public purpose, its determination in this respect is not conclusive. Cooley on Taxation, 42, 67.

(2) As a general rule, the legislature cannot tax the persons of those not resident within the state, nor their property unless within the state. Cooley, 14, 42.

(3) The taxing power of the legislature cannot be delegated except to cities, towns, etc., for local purposes. Cooley, 48, 51.

(4) The legislature cannot impose taxes upon the means or agencies selected or provided for the exercise of the functions of the federal government. Cooley, 57.

HOW THE POWER TO LEVY TAXES IS VESTED.

Taxes imposed upon inhabitants of the state and apportioned among them on the basis of property valuations may be classified with reference to the boards or other public bodies who are given authority to levy the same.*

State taxes, for various purposes are levied by legislative enactment, and are apportioned to the several counties according to the value of taxable property therein, as fixed by the state board of equalization.

County taxes, for all the various county purposes, and also for

*The term "levy" is here used to denote the original act or acts by which it is determined that a tax is to be imposed for a stated purpose and fixing the aggregate amount thereof, and is not used to designate the apportionment of the tax among taxing districts or among individual taxpayers.

some purposes not strictly a county use, are levied by the county boards, and, with the state taxes, are apportioned to the several towns, cities and incorporated villages of each county according to the value of the taxable property therein as determined by the county board sitting as a board of equalization.

Town taxes, including taxes for roads and bridges, also for schools where the town has adopted the township system of school government, are levied for the most part by vote of electors in assembly at town meeting.

School district taxes, for support of common schools, in towns which have not adopted the township system, are levied by vote of electors in assembly at school district meetings. These school districts may be partly in one town and partly in another, and may include a part or the whole of an incorporated village or city.

City taxes are levied by the common council in cities organized under the general city charter law of the state. Where such city does not constitute a whole or some part of an independent school district the common council levies taxes for school purposes. In most cities organized under special charter the authority to levy taxes is vested in the common council.

Village taxes, for village purposes, in villages incorporated under the general village charter law, are levied by the village board of trustees. Usually, in villages organized by special act, the power to levy village taxes is given to the village board.

High school taxes, in high school districts, are levied by high school boards.

Highway taxes.—The supervisors of towns are given limited powers to levy taxes for highway purposes. Village boards have also like power.

Taxes for a great many distinct and separate purposes are embraced under each of the above general heads of state, town, city and village taxes. Most of them are well known, and it would not be useful to name them in detail in this connection.

LIMITATIONS AS TO AMOUNTS OF TAXES WHICH MAY BE LEVIED.

The existing system recognizes the necessity for some restraint upon the power delegated to the towns, cities, villages, etc., by

imposing limitations as to amounts which may be levied by them, which will now be noticed:

The State.—There is no limitation as to the *amount*. State levies must of course be for such *purposes* as are authorized under the constitution, but within those purposes the legislature is sole judge of what sums shall be levied. This necessarily follows, in the absence of constitutional restrictions, from the nature of the power and the fact that it is vested in the legislative branch of the government.

County Taxes.—The limitation is 3 per cent., based on the valuation of the taxable property of the county for the preceding year as fixed by the state board of equalization. It apparently covers all taxes for county purposes, proper, but probably does not include the tax for support of common schools, which the county board is required to impose upon towns, commonly called the county school tax. §1074, Stat. 1898.

Town Taxes.—The limitation is $2\frac{1}{2}$ per cent. of the assessed valuation of the town for the preceding year as equalized by the county board. It covers "all town purposes," but is exclusive of school taxes and judgments on account of personal injuries by reason of defective highways. Provision is made for an additional 1 per cent. if needed to repair unusual damages to bridges or highways by fire or flood. Stat. 1898, §776, subd. 1. The limitation probably includes taxes for highway purposes; but it is not clear that it does, there being separate limitations as to taxes for highway purposes. Id., §1240.

School Districts.—There is a general limitation of 5 per cent. of the valuation as fixed by the local assessment for the current year. It covers taxes "for building or purchasing any school building and for the maintenance of schools, including teachers' wages and incidental expenses." Id., §430a. There are also a number of special limitations as to the sums which may be levied for certain specific purposes, many of them graduated according to varying conditions. Id., §430, subd. 5, 6, 9, 10, 18.

Township School Districts.—The 5 per cent. general limitation provided by §430a, cited above, probably applies to such districts; but this is not altogether clear. It depends on whether the township district as defined in §516, Stat. 1898, is to be con-

sidered a "school district" within the meaning of that term as used in §430a. We find no other general limitation applying to township school districts, nor any important special or partial limitation.

High School Districts.—There appears to be no limitation except an indefinite one, to be fixed by electors in case of a town constituting a single high school district, and by joint action of the several town and village boards in case of a joint high school district. Id., §495.

Cities under general charter law.—There is a general limitation of 3 per cent. of the valuation as fixed by the city assessment for the same year. This percentage is the limit of the total amount which may be levied in any one year "for municipal purposes, together with the tax required to be levied for state, county, county school and school district purposes and for delinquent taxes for the preceding year." Stat. 1898, §925—142a.

It may be doubted whether this limitation is valid or enforceable, embracing, as it does, taxes to be levied by independent bodies, acting independently and making their respective levies at different times and wholly without reference to the amounts which the others have levied or may need to levy, and each having separate authority to levy an amount equal to the 3 per cent. limit and thus exclude the others. If this provision is invalid then there is no limitation upon cities under general charter law, unless the limitation mentioned can be construed as applying to municipal taxes alone.

Villages under general law.—There is a general limit of 2 per cent. of the assessed valuation for the current year. This covers "corporation taxes," which we understand to mean all taxes for village purposes proper, excluding highway taxes, school taxes and taxes known as special assessments for local improvements. Stat. 1898, §914.

Cities and villages under special charters.—The limitations vary, and in some instances there are none. It is considered that no useful purpose would be served to state them here in detail.

Highway taxes, in towns.—The supervisors may levy seven mills on the dollar of valuation. If electors at town meeting au-

thorize more, they may levy up to fifteen mills. But in towns of less than five hundred inhabitants not more than \$1,000 may be levied in the aggregate; and in towns of two or more congressional townships the aggregate tax must not exceed \$2,000 plus seven mills on the dollar. Stat. 1898, §1240, subd. 2. There are provisions for a second or extra highway tax levy where the first is found to be sufficient. Id., §1244. But it is believed that such further levy and the original levy must together be within the limitations stated. This is not altogether clear, and the provisions are confusing if not in actual conflict. The percentages are based on the assessment of the previous year. *Hebard vs. Ashland Co.*, 55 Wis., 145.

Highway taxes, in villages.—The limitation appears to be eight mills on the dollar, in addition to poll taxes. There are two separate provisions each authorizing the village board to levy a tax for highway purposes, one having a limit of seven mills, the other one mill. Stat. 1898, §§912, 914a. The tax authorized by §912 is to be levied and collected prior to the completion of the assessment of the same year, and therefore the same as well as the seven mill limitation must be based upon the valuations of the previous year's assessment. The tax authorized by §914a and the one mill limitation thereon are based on the assessment of the current year. There seems to be no good reason why one provision, one levy, one apportionment, and one limitation, should not take the place of these dual provisions, thus securing simplicity and saving expense and confusion.

Other limitations.—There are a considerable number of statutory provisions conferring upon particular municipalities or boards power to levy a tax for some special or extraordinary purpose. Often there is a limit imposed as to the amount. Some of these levies probably come under the general limitations already mentioned. Many of them are not important. Probably no useful purpose would be served by collating these provisions.

Having considered the general character of the existing system, the power to levy taxes, in whom and how vested, and the limitations upon such power, we now proceed to consider briefly the methods by which the tax is apportioned and enforced. As in every general property tax system, the assessment is the



foundation for the entire structure. Without a just and equitable assessment a fair distribution of the burdens of taxation is impossible. Indeed, nearly all the evils in the administration of any general property tax system may be traced to one or the other of two great sources: extravagant tax levies or inequitable assessments.

ASSESSMENT DISTRICTS.

An assessment district is "any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed therefor." Stat. 1898, §1031.

No provision is made for the separate assessment of any part of a town. In some cities and villages separate assessments may be made of the property in each ward; in others only one assessment is made of the entire municipality. Therefore under the foregoing definition, and existing laws, each town constitutes a single assessment district; and in cities and villages sometimes each ward, and sometimes the entire municipality, constitutes an assessment district.

ASSESSORS, HOW CHOSEN, ETC.

Except as otherwise provided in special city and village charters, assessors are chosen by vote of electors. Stat. 1898, §§797, 808, 925-22, 925-23, 925-25, 873, 875, 1030. In cities of the first class under general charter law, there is one assessor for each ward. Id., §925-22. In other cities under general law, there may be, apparently, one or more than one assessor for each assessment district. Id., §§925-23, 925-137. In villages under general law there is, apparently, but one assessor for each district. Id., §§875, 1030. In towns there may be one or more than one assessor. Id., §808.

It is difficult to determine with certainty in every case, under existing statutes, whether a city or village under general law constitutes a single assessment district, or is made up of independent districts. It is also difficult to determine in every case, except towns, whether one or more than one assessor may be chosen for

each assessment district. For this reason it is uncertain whether the statements in the preceding paragraph are wholly correct. The statutes on the subject should be simplified and made more definite.

PROPERTY LIABLE TO ASSESSMENT.

All property in the state not specifically exempt by statute is liable to assessment for taxation. Stat. 1898, §1034.

PROPERTY EXEMPT FROM ASSESSMENT.

The general exemptions are stated in detail in §1038, Stat. 1898. They are quite numerous, but most of them may be grouped under a few heads by classification with reference to the principles or grounds upon which they are based:

1. Exemptions of properties the taxation of which would serve no useful purpose. These include virtually all kinds of public property—property belonging to the state, to counties, towns, cities, villages, school districts.

2. Exemptions in aid of religious, benevolent, educational and other institutions not designed for private gain but for objects or purposes deemed to be beneficial to society. This class includes property of religious associations, their houses of worship and parsonages; that of scientific, literary and benevolent associations, of chartered colleges and universities, public library associations, cemetery associations, agricultural societies, fire companies and military organizations; public parks, burial grounds, etc.

3. Exemptions designed to promote certain industries, etc. This class includes property devoted to manufacture of beet sugar, for a limited time; property invested in manufacture of oxide of zinc or metallic zinc from native ores, for a limited period; investments in mutual savings fund or loan and building associations; tree belts under Chap. 61, Stat. 1898; wide-tired wagons; wide gauge sleighs.

4. Exemptions of necessities of life, etc. These include pensions from U. S., wearing apparel, family portraits, private libraries under \$200, kitchen and other household furniture up to \$200, growing crops, provisions and fuel to last six months.

5. Exemptions of properties which are taxed by some method other than directly by property valuation. These include "the track, right-of-way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad belonging to any railroad company;" the like property of persons or corporations operating street railways by mechanical power only; the like property of electric light and power plants; the personal property of all insurance companies organized or doing business in the state; the property, except real estate, of all telegraph companies doing business in the state; the property of telephone companies used in the business; the property, except real estate, of trust and annuity corporations organized under Wisconsin laws; the property of title guaranty corporations organized under Wisconsin laws; property used in operating plank or toll roads; stock in any corporation in the state which is required to pay taxes upon its property.

Unclassified exemptions. These are: property owned by the United States; property of Indians not citizens, except lands held by purchase; "so much of the debts due or to become due to any person as shall equal the amount of bona fide and unconditional debts by him owing."

There are conditions, limitations and restrictions relating to many of these exemptions, which are not important to notice in this connection.

PROPERTY, HOW DEFINED AND CLASSIFIED FOR ASSESSMENT.

Real estate is assessed and taxed separately from personal property. The tax on real estate becomes a lien thereon from the time the tax is extended upon the tax roll, while the tax on personal property is but a mere personal demand against the person assessed. It thus becomes important to assess personal property to the proper person, otherwise the tax would be invalid and uncollectible; but the lien of the real estate tax may be enforced whether assessed to the right person or the wrong one, or, as "unknown," to no person at all.

The terms "real property," "real estate," and "land," used in assessment statutes, are declared to "include not only the land

itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto." Stat. 1898, §1035.

The term "personal property" is declared to include toll bridges; saw logs and lumber, on land or afloat; steamboats, ships and other vessels, at home or abroad; buildings on leased land if not assessed with the land itself; ferry boats and the franchise for running the same; all debts due or to become due from solvent debtors, however evidenced or secured; "and all goods, wares, merchandise, chattels, moneys and effects, of any nature or description, having any real or marketable value, and not included in the term real property as above defined." Id., §1036.

Special provision is made by recent statute as to the mains, hydrants, pipes, meters, poles, wires, and all other fixtures and appurtenances, of water works, gas and electric lighting plants not owned or operated by any municipality. The above mentioned property and all real estate necessarily used in operating the plant, including the pressure or power or generating plant and machinery, together with the corporate franchise, if operated by a corporation, and the franchise to operate and maintain such plant—in short, the entire property and franchises—are required to be valued and assessed together as a single item and as personal property, in the assessment district where the principal office or place of business of the owner is located, if any, and if none, then in the district where the pumping station, pressure plant, generator or producing plant, may be located. Further special provisions are made for the apportionment of such value where the mains, pipes, poles, wires, etc., of such institutions are partly in one and partly in another municipality, or are partly within and partly without the state.* Stat. 1898, §1037a.

*These special provisions, or something equivalent, seemed to be necessary by reason of the impracticability of assessing and valuing one part of such properties separately from other parts or from the franchises. Without such provisions, under former statutes, such parts as were to be regarded as real estate would have to be assessed as such in the district where situated, and the courts held that the real estate was inseparable from the franchise and that the franchise could not be sold for delinquent taxes without enabling legislation. See *Yellow R. Imp. Co. vs. Wood Co.*, 81 Wis. 560; *Fond du Lac Water Co. vs. Fond du Lac*, 82 Wis. 322; *State vs. Anderson*, 90 Wis. 550.

PROPERTY, WHERE ASSESSED.

Real Estate.—Real estate is required to be assessed in the assessment district where located. Stat. 1898, §1039.

Personal Property. (1) Personal property is to be assessed in the district where the owner resides, except as otherwise specially provided;

(2) Personal property of non-residents or foreign corporations, in the district where the agent in charge, resides, and if no such agent, where the property is located, unless otherwise specially provided;

(3) Merchants' goods, commodities kept for sale, tools and machinery, manufacturers' stock, farm implements, cord-wood, live stock, and farm products, except grain in warehouse, in the district where located; but,

(4) Saw logs and timber intended to be sawed or manufactured in any mill in the state are to be assessed as manufacturers' stock in the district where such mill is located;

(5) Saw logs, timber, railroad ties, lumber and other articles, not being manufacturers' stock, in the district where the owner or agent in charge in the case aforesaid resides;

(6) Saw logs, timber, railroad ties and telegraph poles cut in the state owned by a non-resident or foreign corporation and having no agent in the state, in the district where banked or piled for transportation.

As between school districts, the location of personal property is determined by the same rules as between assessment districts.*

For the purposes of the foregoing provisions a corporation is deemed to be a resident of the district in which it has its principal office or place of business. Stat. 1898, §1041.

Shares of stock in banking associations or corporations,

*The foregoing provisions as to personal property are found in Sec. 1040, Stat. 1898. An attempt has been made to reduce them to the simplest form of statement. At best they are in some degree arbitrary and confusing, and there is seeming conflict between some of the provisions. For instance, if any of the items mentioned in paragraph 5 should be "commodities kept for sale," would it not present a case coming within paragraph 3 which requires a different place of assessment? Again, if sawlogs or timber, in paragraph 6, are to be manufactured at a mill in this state would that not present a case within paragraph 4?

whether organized under state or United States laws, are to be assessed in the district where the bank is located. Id., §1042.

Leaf tobacco, in the district where located on May 1st. Id., §1042b.

ASSESSMENT, WHEN MADE.

The assessment is made annually. Assessors are required to begin making their assessments the first of May in each year or as soon afterwards as practicable. Stat. 1898, §1033. Personal property is required to be assessed as of the first day of May, with one or two unimportant exceptions. Real estate may be valued as of any date between May 1 and the sitting of the board of review. Id. The board sits the last Monday in June. Id., §1060. Consequently the assessor has about sixty days in which to make the assessment for his district.

PROPERTY, TO WHOM ASSESSED.

Real estate is required to be entered in the name of the owner if known, otherwise to the occupant if ascertainable, otherwise without any name, or as "unknown." Special provisions are made for partial and qualified ownerships which need not be here noticed. Stat. 1898, §1043. As the tax on real estate becomes a lien thereon, its collection may be enforced by means of such lien. It thus becomes less important that the real estate be assessed in the name of the proper person. As a result, in many districts, the above requirements are not well observed by assessors.

Personal property, in general, is required to be assessed in the name of the owner. The assessor is required to place on the assessment roll, opposite the name of each person liable to assessment on personal property, the valuation of all personal property liable to assessment owned by himself or wife or which he has in charge or possession as lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, trustee, assignee, or receiver. Partnership property is to be entered in the partnership name and each partner is made liable for the whole tax thereon. Bank stock is to be entered in the names of the several shareholders. If on May 1st there is no executor or

administrator for the estate of a deceased person, the personal property may be assessed to the estate of the deceased.* Id., §1044.

PROPERTY, HOW ENTERED AND DESCRIBED ON THE ROLL.

1. *Real Estate*.—Lands are required to be separately entered in regular order as to lots, blocks, sections and parts of sections; by correct and pertinent descriptions with statement of the number of acres in each tract exceeding one acre. Lands within a village constituting part of an assessment district are required to be placed together in one continuous part of the roll. Lands embraced in a recorded plat are to be described by lots and blocks or other subdivisions, according to the plat. Contiguous parcels in the same ownership may be entered together and valued as one parcel. Stat. 1898, §§1045, 1048.

Lands held under contract of purchase from the state and lands mortgaged to the state are required to be assessed in one list in a separate part of the roll. Id., §1046.

Descriptions are declared to be sufficient for all purposes of assessment and taxation if they "shall indicate the land intended with ordinary and reasonable certainty and would be sufficient between grantor and grantee in an ordinary conveyance." Descriptions may also be made by reference to a deed recorded in the office of register of deeds if more complete description is otherwise impracticable. Id., §1047.

Special provision is made for the platting, by a public officer, on notice to the owners and their failure so to do, of lands in any government subdivision, owned by two or more persons in severalty, the several parts of which can be correctly described only by metes and bounds; and for the description of such several parts, in assessment rolls, according to such plat. Id., §§1047a, 1047b.

2. *Personal Property*.—The names of persons assessed for personal property are required to be arranged alphabetically in

*It is important that personal property be assessed to the proper person; for the law provides only a personal remedy for the tax thereon, and if not charged to the person to whom it should be assessed the tax cannot be enforced. It would be like suing B. to collect a debt from A.

a distinct and continuous part of the roll, those in each village in the assessment district to be listed, and the valuation of their personal property to be footed, separately. The number of the school district in which the property is subject to taxation must be noted. *Id.*, §1049.

The assessor is required to ascertain and set down in separate columns under proper headings on the assessment roll opposite the name of each person assessed for personal property, in detail:

(1) The *number and value*, of horses; of neat cattle; of mules and asses; of sheep and lambs; of swine; of wagons, carriages and sleighs; of gold and silver watches; of pianos, organs and melodeons; of steam and other vessels; of bicycles.

(2) The *value*, of bank stock; of merchants and manufacturers' stock; of logs, timber, lumber, ties, poles, and posts which are not manufacturers' stock; of the property and franchises of water and light companies.

(3) The *amount* of moneys, accounts, bonds, credits, notes and mortgages.

(4) The *value* of all other personal property not exempt.

(5) The total value of the whole. *Id.*, §1050.

To enable the assessor to assess bank stock to the proper persons, bank officers are required to furnish him with a statement showing name and residence of each shareholder and the amount of stock held by him on May 1st. *Id.*, §1051.

PROPERTY, HOW VALUED, ETC.

1. *Real Estate*,—"Shall be valued by the assessor either from actual view or from the best information that the assessor can practicably obtain, at the *full value which could ordinarily be obtained therefor at private sale*. In determining the value the assessor shall consider, as to each piece, its advantages or disadvantages of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries or other valuable deposits known to be available therein and their value." Stat. 1898, §1052.

The "full value" in the language above quoted is held to be, not such price as would *produce* a purchaser, for that manifestly

would be a forced sale value, but such value as could ordinarily be obtained, *assuming that the owner is willing to sell and that there is a purchaser with means desiring to buy.* Webster-Glover L. & M. Co. vs. St. Croix Co., 63 Wis., 647, 651.

2. *Personal Property.*—"All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view, *at their true cash value.*" The assessor is not confined to such items of property as he can discover, but if he has reason to believe that any person has more or other property liable to taxation, he may increase the aggregate to such sum as in his judgment will be a just and equitable valuation of all the personal property of such person liable to taxation. Id., §1055.

Authority is given to the assessor to examine the property owner under oath as to the items and value of all his personal property liable to taxation, other than money, notes, bonds, mortgages or other securities. Should he refuse to testify, or should the assessor desire further evidence, he may compel sworn evidence from others who have knowledge of the matter. To determine the amount of moneys, notes, mortgages or other credits or securities for which any person should be assessed and the amount of the same person's indebtedness to be deducted therefrom, such prson shall be required to make a statement under oath of the average amount of such money, etc., and the average amount of indebtedness which he may be entitled to deduct, for each month of the year ending on May 1, and the net average thus ascertained shall be assessed for taxation. Id., §1056.

No penalties are provided for failure or refusal on the part of any one to perform the duties imposed by the foregoing provisions, except that if the assessor shall accept the statement as to moneys, credits, etc., without such statement being subscribed and sworn to before him, he is liable to fine of \$100 to \$300. Id., § 1056. If the property owner intentionally makes a false statement to the assessor or board of review, he is liable to forfeit \$10 for each \$100 worth of taxable property thereby withheld from the knowledge of such assessor or board. Id., §1056a. For any intentional false statement under oath, when oath may lawfully be required, the offender is of course liable to punishment for perjury, under the general statute against perjury.

CORRECTIONS OF ERRORS AND OMISSIONS IN FORMER ASSESSMENTS.

If in the tax roll of previous years any valuation has been erroneously entered higher or lower than it appears in the assessment roll of the same year, the assessor may make a corresponding subtraction or addition in the same person's assessment in a subsequent year. Id., §1058.

Where real property has been omitted from assessment by mistake, the same property may be "additionally entered," in a subsequent year, for each omission, affixing a just valuation for the year of omission. Id., §1059.

BOARD OF REVIEW.

How Constituted.—The supervisors, clerk and assessor, or assessors, constitute the board of review *in towns*. Stat. 1898, §1060. The same section provides that the mayor, clerk and assessors of each city and the president, clerk and assessors of each village, shall constitute the board of review for such city or village. But the general city charter law provides that in cities of the first class the mayor, clerk, tax commissioner and assessor, or assessors, shall constitute such board, and in all other cities the mayor, assessor, or assessors, clerk and not more than four members of the council, to be elected by the council, shall constitute such board. Id., §925-139. These provisions in the general charter law are probably to be regarded as special and controlling, as against the provisions in §1060. An amendment is needed to remove the seeming conflict.

Meetings, etc.—The board is required to meet annually on the last Monday of June. Ten days' notice of the meeting is required. The board may adjourn from time to time, but if for more than one day notice thereof must be posted. The town, city or village clerk is required to be the clerk of such board and to keep accurate record of its proceedings. Id., §1060.

Powers and duties.—The assessor is required to lay before the board the assessment roll of real property, all sworn statements

of personal property and his own valuations of personal property and bank stock. The board are to carefully review and examine the same and all valuations so submitted, and correct errors. For these purposes they are required to hear and examine upon oath any person appearing before them in relation to the assessment of any property on the roll or any omitted therefrom. If it appears that any property has been valued by the assessor too high or too low they must increase or lessen the same to the true valuation. They are to determine the correct value of bank stock. Any person who thinks the aggregate valuation of his personal property by the assessor too high may appear and state under oath the true aggregate value thereof. The board, when satisfied from evidence taken that the assessor's valuation is too high or too low, must lower or raise the same accordingly, whether the person assessed appears or not. The board may place any omitted property upon the roll and assess the same to the proper person. But they must not raise any assessment nor assess any property not on the roll unless the person assessed is a resident, or the agent, if any, of a non-resident, or person in charge of the property, shall be notified in time to be heard. Provision is made for calling witnesses and compelling their attendance. The clerk is required to keep a careful record of all changes made and valuations determined by the board, and to reduce to writing and preserve the testimony of witnesses and statements of property owners, taken before the board. Id., §1061.

COMPLETION OF THE ROLL.

All corrections and changes in the assessment made by the board of review are required to be entered upon the assessment roll by the assessor. Stat. 1898, §1062. When thus completed the assessor is required to verify the assessment by his affidavit annexed to the roll. A form for such affidavit is prescribed, by which the assessor is required to state somewhat in detail that he has taken the steps and made the assessment in the manner required by law. "No assessor shall be allowed in any court or place by his oath or testimony, to contradict or impeach any affidavit or certificate made or signed by him as such assessor." Id., §1063.

The roll is required to be completed and filed in the town, city or village clerk's office on or before the first Monday in August. Id., §1064. The clerk is then required to carefully examine the roll, correct errors of description or other mistakes apparent on the face of the roll, add any parcel or real estate omitted, notifying the assessor, who is required to value the same. Id., §1065.

ABSTRACTS OF ASSESSMENTS FOR STATE AND COUNTY USE.

The clerks are required to furnish the county clerk abstracts of the assessment rolls, showing aggregates of the various classes of personal property specified in §1050, number of acres and aggregate value of lands and aggregate value of city and village lots. A form for such abstract is prescribed. Id., §1066.

Like abstracts for the whole county are required to be prepared by the county clerk of each county and certified to the secretary of state. Id., §1067.

RESTORATION OF LOST ASSESSMENT AND TAX ROLLS.

Provisions are made for a new assessment roll or a new tax roll, when the original has been lost or destroyed. Id., §§1068a, 1068b.

STATE ASSESSMENT AND APPORTIONMENT.

An assessment of the relative valuation of taxable property in the several counties of the state is required to be made as a basis for the apportionment of state taxes, by a state board composed of the secretary of state, state treasurer and attorney general. They are to meet the third Wednesday of May in each year. The secretary of state is required to prepare and lay before them the abstracts of assessments furnished by county clerks, the latest statistics of population and such other statistical matter as he may be able to obtain which will assist the board. The board examine such statistics and from all the sources of information accessible to them they "determine and assess the relative value of all property subject to taxation in each county." The values fixed by them are to be the full values according to the best judgment of the board. Stat. 1898, §1069.

Upon the state assessment made as above, the amounts required for state taxes are apportioned among the several counties and certified to the respective county clerks by the secretary of state on or before the fourth Monday of October in each year. Id., §1070.

COUNTY ASSESSMENT AND APPORTIONMENT.

Each county board is required at its annual meeting in November to determine and assess the relative value of all the taxable property in each town, city and village which collects taxes independently. To enable them to perform this duty the county clerk is to prepare a statement of the latest statistics of population and such other statistical information as he may have, together with the abstracts of assessments already mentioned, and lay the same before the board. The board is to carefully examine all such statements in making their determination. Their assessment is to be put in the form of a list of the towns, cities, etc., with the valuation of each set down therein as determined by them, which valuation "shall be the full value according to their best judgment." Stat. 1898, §1073.

Upon and according to the county assessment made as above stated, the county clerk is required to apportion among the several taxing districts (towns, cities and villages) the whole amount of state taxes and county taxes to be raised in such county, which apportionment together with the county assessment is required to be spread upon a record in his office and certified to the clerks of the several taxing districts. Id., §1076.

APPEAL FROM COUNTY ASSESSMENT.

Provision is made whereby the proper officers of any town, city or village may appeal from any assessment made by the county board to a commission of three discreet freeholders not residents or owners of real estate in the county, to be appointed by the judge of the circuit court district in which the county is situated. Stat. 1898, §1077a. Full provisions are made for the

manner of proceeding, both for the selection of the commissioners and for their action under their appointment, but it is not deemed important to mention such details here. The determination of the commission is made final and conclusive. If they find the assessment of any town as made by the county board too high or too low, the injustice is to be corrected by subtraction from, or addition to, the state and county taxes to be apportioned to such town in the subsequent year. *Id.*, §§1077a, 1077b.

THE TAX ROLL.

From the assessment roll, the town clerk is required to make out in a book to be called a tax roll a complete list of all the taxable real property therein, arranged and described substantially as in the assessment roll, with names of owners and valuations as fixed by the assessment. The names of persons assessed for personal property are entered in an alphabetical list, or lists, with the aggregate value of personal property assessed. The number of the school district in which real estate is situated and in which personal property is taxable is to be noted. Stat. 1898, §1078.

The clerk is required, upon receipt of the certificate of the county clerk of the apportionment of state and county taxes to his district, to calculate and carry out upon a uniform percentage, in one item, opposite to each valuation in the tax roll, the amount to be charged, *pro rata*, to such valuation in order to realize in his taxing district the whole amount of state and county taxes so certified, together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property of such district. All other taxes are to be calculated and carried out against the proper valuations, *pro rata*, in separate columns. If the county board shall so order, all taxes must be calculated and carried out in separate items, so that against each valuation the amount of tax for each purpose chargeable to such valuation shall appear as a separate item. In an additional column a collection fee is entered. This fee is five per cent. in all towns of less than \$1,000,000 aggregate valuation; in towns of \$1,000,000 or more the fee is two

per cent. Under the head of "taxes unpaid for previous years" the clerk must enter the year or years for which taxes remain unpaid. Data for this purpose must be furnished by the county clerk. Stat. 1898, §1077. The clerk must annex to the roll a statement showing the aggregate amount of taxes for each purpose charged in such roll. Id., §1079.

The treasurer of each town, city or village is the collector of his taxing district. He is required to give a special bond for the paying over, etc., of state and county taxes included in the tax roll. Id., §1080. Upon giving such bond, the tax roll is delivered to him with a warrant annexed, signed by the clerk, authorizing him to collect the taxes entered thereon. The roll is to be completed and delivered on or before the second Monday in December. Id., §1081.

LIEN OF TAXES.

Taxes on real estate are expressly declared to be a lien thereon. As to lands of non-residents of the taxing district such lien extends to all logs, wood, or timber cut therefrom after the time when the tax becomes a lien on the land. Stat. 1898, §1088. The lien exists from the time the taxes are actually extended upon the roll, and not until then. *Spear vs. Door Co.*, 65 Wis., 298.

COLLECTION OF THE TAX.

Upon receipt of the tax roll it is made the duty of the treasurer to post notices, in three or more public places in his town, that the tax roll is in his hands for collection and that the taxes therein are payable at his office prior to and on the 10th day of January. After this date he is required to proceed with the collection and to call at least once upon, or at the residence of, each person taxed, if resident in the district, and demand payment. Stat. 1898, §1089.

Upon taxes paid on or before January 11th, the treasurer is required to remit the collection fee charged on the tax roll except so much as he is authorized by other provisions of law to retain as fees for taxes paid on or before that date. Id., §1090. In towns and villages the amount he may so retain is two per

cent. unless the electors have fixed a different compensation. Id., §840. In cities the rule is not uniform, varying with different charter provisions.

Town, city and village orders are receivable in payment of town, city and village taxes, and county orders and jurors' certificates, in payment of county taxes. Id., §1091.

Each owner of an undivided interest in real estate may pay his proportion of the taxes charged upon the whole, and the remainder of the tax is to be a lien upon the other interest only. When two parcels owned in severalty are assessed and taxed together as an entirety, the treasurer may, upon affidavits or a view of the property, apportion the entire tax among the several owners. Id., §1093.

Receipts for taxes paid are made in duplicate, on forms furnished by the county clerk, one given to the taxpayer, the other retained in a "stub book." Id., §1095.

If the person taxed should fail to pay, after demand made in cases where demand is required, it is the duty of the treasurer to collect by seizure and sale of the personal property of such person. If none is found in the taxing district, the treasurer may seize and sell any that he may find in his own or any adjoining county. Id., §1097. The sale must be at public auction on six days' notice posted in the town in which the sale is to take place. Id., §1098.

ACTION TO COLLECT PERSONAL PROPERTY TAX.

In case the treasurer is unable to collect any tax upon personal property, an action may be brought before a justice of the peace against the person charged with such tax. If the defendant fails to appear pursuant to the summons he may be compelled to appear by arrest. Stat. 1898, §1100. The questions which may be litigated are: (1) whether the defendant had any personal property liable to taxation when the assessment was made; (2) whether he is justly liable to pay the tax charged or any part thereof; (3) whether he has any money or property sufficient to pay such tax or any part of it. The defendant may be examined under oath, and witnesses may give testimony upon these questions. If any of such questions are determined in the

negative the defendant shall be discharged, with his costs. If he shall refuse to answer any relevant questions put to him or shall fail to establish any of the above mentioned questions in the negative, judgment is entered against him for the amount of tax due, with costs. Execution may issue at once to enforce the judgment, and no property of the defendant is exempt from sale thereunder. *Id.*, §1102. A transcript of the judgment may be docketed in the office of the clerk of the circuit court of any county. The judgment then becomes a lien on defendant's real estate in such county, which may be enforced by sale under execution. No real estate is exempt, and no redemption after sale is allowed. *Id.*, §1103. An appeal from the judgment of the justice to the circuit court may be taken by either party. *Id.*, §1104. The final judgment is made conclusive. *Id.*, §1107.

The foregoing provisions are intended to accomplish a three-fold purpose, viz.: to establish the validity of the tax, to discover property out of which it may be collected, and to subject real estate to its payment if necessary. It is not often that proceedings are taken under these provisions, and it is seldom that a resort to them is necessary. They do not reach the case of a non-resident delinquent, or one becoming such after the assessment. Ordinarily it is only in these last mentioned cases that the treasurer is unable to collect, if diligent, and then only in case the non-resident or removing tax debtor has left no personal property within the treasurer's reach.

EXTENSION OF TAX WARRANT.

Unless extended, the treasurer's warrant for the collection of taxes expires on the last Monday in January. Stat. 1898, §1081. It may be extended by the proper board of the taxing district—town, city or village—for such time as may be deemed necessary, not exceeding forty-five days. *Id.*, §1108.

DISPOSITION OF FUNDS.

Out of the moneys collected, the treasurer is required first to make settlement of the state taxes by paying on or before the last Monday in January the whole amount of such taxes to the county treasurer for the use of the state. He is next to retain

in his own hands his fees and so much of the remainder as will make up the full amount of local taxes on his roll belonging to his district. The balance is to be paid over, at the expiration of his warrant, to the county treasurer for county taxes. Stat. 1898, §§1081, 1110. If all taxes on the roll have been collected such balance will of course just equal the county taxes.

RETURN OF UNCOLLECTED TAXES, ETC.

At the expiration of the tax warrant, the treasurer makes a "return" to the county treasurer of the tax roll and warrant and of his doings thereunder. Stat. 1898, §1081. The principal feature of this return is a statement of such taxes as are delinquent and unpaid, usually called the "delinquent return," which is required to be made in tabular form similar to a tax roll, showing, in detail, the taxes unpaid, descriptions of the lands, names of persons taxed, and other necessary items of information. It must be verified by the affidavit of the treasurer making the return and carefully compared with the tax roll by the county treasurer and ascertained to be correct before the same can be accepted by the county treasurer. Id., §§1112, 1113, 1114.

The taxes so returned delinquent are credited to the town treasurer in his settlement of the amount due to the county for county taxes, and thereupon the taxes so returned belong to the county for its use. If the amount of delinquent taxes so returned exceeds the amount due the county for county taxes, the excess is to stand as a credit to the town, city or village from which such return is made and is to be paid over to its treasurer by the county when collected.* Id., §1114.

*Section 1114 should be made more definite as regards the credit to be given to towns where the delinquent return exceeds the county tax, particularly as regards the *time* when that credit should be made good by payment. The statute now provides, in general terms, that the excess shall be paid to the town when collected. This leaves the matter in uncertainty. It is contended by some that the county may delay payment to the town until it collects the entire delinquent tax, by others, that the county is obliged to pay only pro rata out of the collections as made; and by still others, that the county should pay the excess out of the first moneys collected and not later than the time of the tax sale. In many instances, there are large delinquent returns which result in hardly anything but tax certificates to the county, and on these the county is sometimes subjected to heavy loss.

COLLECTION BY COUNTY TREASURER.

Personal taxes.—The county treasurer, after the delinquent return is made, prepares a statement of all taxes on personal property which have been returned in his county as delinquent for the preceding three years and which remain unpaid. To this is annexed a warrant to the sheriff for the collection of the same. Interest is charged at twelve per cent. per annum from January 1st preceding the delinquent return. Quite ample powers are given to the sheriff under such warrant, and attachment, garnishment and supplementary proceedings may be had as auxiliary remedies. The county treasurer may also bring suit on such tax at any time within six years after return of the warrant to the sheriff. Stat. 1898, §§1127, 1128. If any such tax remains uncollected for one year and the sheriff makes affidavit that it is uncollectible, it may be charged back to the town, city or village from which it was returned, and if afterwards collected it shall be again credited. Id., §1128.

Real estate taxes.—After the delinquent return real estate taxes may be paid to the county treasurer. Interest is charged from January 1st preceding at twelve per cent. per annum. Id., §1129. The five per cent. collector's fees originally charged on the tax roll is included in the delinquent return and thereafter treated as a part of the tax and collected therewith. Id., §§1112, 1114, 1126, 1135, 1144. Provision is made for payment on an undivided interest, or on a part owned in severalty of any lands assessed and taxed together as a whole, the same as payment may be made to town treasurers. Id., §1129.

Public lands held under contract for purchase and lands mortgaged to the state, if the taxes remain unpaid until April 1st, are to be certified to the state treasurer, and the amount of taxes thereon, with interest, is credited to the county on account of state taxes and is charged up and added to the indebtedness due to the state upon such lands. Id., §1145, *et seq.*

In such cases there are instances where towns have had great difficulty in securing the excess from the county. An amendment is also needed to prevent the towns from receiving anything but principal and interest from the county when the excess is paid over. Under the present statute the tax "with the interest and charges thereon" when collected shall be returned to the town, etc. The county certainly should retain "charges" out of the taxes so collected.

ADVERTISEMENT OF TAX SALE.

The county treasurer is required, on the first Monday in April, to make out a statement of all lands upon which the taxes then remain unpaid, except public lands held under contract for purchase and lands mortgaged to the state, containing a brief description of such lands, with an accompanying notice, that so much of each tract as may be necessary therefor, will, on the third Tuesday of May thereafter, be sold by him at public auction for the payment of such taxes with interest and charges thereon. He shall cause such statement and notice to be published in a newspaper once in each week for four successive weeks prior to the date of sale in a newspaper published in the county, and shall cause copies of such statement and notice to be posted up in four public places in the county. Id., §1130. Where the number of descriptions to be advertised exceeds four thousand, the contract for publishing must be let to the lowest bidder. Id., §1131. In all cases the publication must be in a newspaper which has been regularly published for two years if there be such paper in the county. Id., §§1130, 1131. When not let to the lowest bidder the compensation allowed for publication is twenty-five cents for each description. Id., §1133.

SALE OF REAL ESTATE FOR TAXES.

At the tax sale, so much of each parcel shall be offered as shall be necessary to bring the amount of the tax and five per cent. collector's fees, with interest on the combined sum at twelve per cent. from January 1st preceding, together with the cost of advertisement. Id., §1135.

The person offering to pay the required amount for the least portion of the parcel offered, to be taken from the north side of the parcel, shall be the purchaser. If there be no offer to take less than the whole, the entire parcel may be sold. Id., §1136. If no person offers to take the whole, it is to be bid in by the county treasurer for the county, after having once been reoffered before the close of the sale. Id., §1138. In case the county holds certificates of sale for former years it is to be the exclusive purchaser. Id., §1191.

The county treasurer is required to give to each purchaser a certificate of sale, describing the lands purchased and stating the amount paid for each parcel and the time when the purchaser will be entitled to a deed. A form for such certificate is prescribed. Id., §1140. A fee of twenty-five cents is charged for each certificate, which fee is added to the sum for which the land was sold and included in the certificate. Id., §1196.

RECORD OF TAX SALE.

At the close of the tax sale the county treasurer is required to deposit with the county clerk the tax roll, the book of stub or duplicate receipts and the delinquent return received from the treasurer of each taxing district; also the published statement and notice of such tax sale, with affidavits of posting and publishing the same; also a statement of the sale containing a description of each parcel sold, the name of the person to whom sold, the amount for which sold, and name of owner, if known. This statement is to be recorded in the office of the county treasurer and also in the office of the county clerk. Id., §1141.

SALE AND ASSIGNMENT OF TAX CERTIFICATES.

Where a private person is purchaser, the certificate may be assigned by writing his name upon the back of the certificate. Where the county is purchaser, it may be assigned by like indorsement of the name of the county officer making the assignment adding his official designation. Thereafter the certificate may be transferred by delivery without further indorsement. More formal assignments may be made, and when made under seal, witnessed and acknowledged, may be recorded in the office of the register of deeds. Id., §1140. But such recording is not important to the holder and is not often done.

Unless ordered otherwise by the county board, the county treasurer shall sell and assign any tax certificates held by the county to any person who will pay the face thereof with fifteen per cent. interest from date and any subsequent charges, but such sale must include all certificates held by the county on the same lands. Id., §1192.

REDEMPTION FROM TAX SALE.

Redemption may be made at any time within three years after the sale, or at any later time if no tax deed shall have been issued and recorded, of the whole or any part of any parcel or any undivided interest therein, by paying to the county clerk for the use of the holder of the certificate, the face of the certificate with interest thereon at fifteen per cent. per annum and all subsequent charges thereon authorized by law, together with such other taxes or subsequent charges as shall have been paid by the holder of the certificate, vouchers for which shall have been filed with the county clerk, with like interest thereon, or by paying such portion of all such amounts as the part or interest redeemed shall bear to the whole amount. Where a part, owned in severalty, of an entire tract or parcel is redeemed the amount required may be apportioned by the county clerk upon affidavits or by actual view of the land. Id., §1165.

Special provision is made for redemption of the lands of minors, idiots and insane persons. In general the right of redemption is preserved for such persons until one year after coming of age or after the removal of such disability. Id., §1166.

Upon redemption being made a receipt is given describing the lands or part or interest redeemed and stating the amount paid by items in detail. An entry of such redemption is made on the clerk's record of the tax sale, also on the county treasurer's record of the same sale. Id., §1167. Redemption moneys are payable to the holder of the certificate on presentation and surrender of same. Id., §1168.

TAX DEEDS AND PRELIMINARY PROCEEDINGS.

Notice.—At least six and not more than ten months before the expiration of the three years' period for redemption, the county clerk is required to cause to be published in a newspaper for twelve successive weeks, a list of the lands remaining unredeemed, describing each parcel, and stating the name of the person to whom assessed, if to any, and the amount of taxes and charges and interest calculated to the last day of redemption, due

on each parcel, together with a notice that unless such lands be redeemed on or before the day limited therefor, specifying such day, they will be conveyed to the purchaser. If the list exceed three thousand descriptions, the publication is to be let to the lowest bidder. Id., §1170. When not let to the lowest bidder the printer's compensation is thirty cents per description. Id., §1174. The same restrictions are made, as to what newspapers may publish the list and notice, as in case of the advertisement of tax sale. Id., §1170.

If lands are actually occupied for thirty days or more during the last six months of the period for redemption, the owner or occupant is entitled to written notice from the holder of the certificate three months before any tax deed may be issued, and in all cases the certificate holder must file proof by affidavit of the giving of such notice or that the lands have not been so occupied, before any tax deed shall be executed. Id., §1175.

The Deed.—If any lands shall remain unredeemed the county clerk shall, after the expiration of three years allowed for redemption, on presentation of the certificate of sale, and proof of service of notice upon the occupant, or that the lands are unoccupied as above required, execute in the name of the state and of his county, under his hand and the seal of the county, to the owner of the certificate, a deed of the land so remaining unredeemed, and shall acknowledge the same, which deed shall vest in the grantee an absolute estate in fee simple in such land, subject, however, to all unpaid taxes and charges which are a lien thereon, and to redemption before the deed is recorded. Such deed, duly witnessed and acknowledged, shall be presumptive evidence of the regularity of all the proceedings, from the valuation of the land by the assessor up to and including the execution of the deed, and may be recorded with like effect as other conveyances of land. Id., §1176. A form for such deed is prescribed. Id., §1178.

Provision is made for issuing tax deeds on lost certificates, §1177; also for new deeds in place of void, informal or insufficient deeds in certain cases and under certain restrictions and conditions. §1180.

FORECLOSURE IN LIEU OF DEED.

The holder of a tax certificate may, at his option, in lieu of taking a tax deed, foreclose such certificate by action in court, as in case of a mortgage upon real estate, and like proceedings may be had in such action as in mortgage foreclosure actions. But the redemption rights of minors and other persons under legal disability, mentioned in a former paragraph, cannot be abridged by such foreclosure. Id., §1181.

LIMITATION ON ISSUE OF DEEDS AND ON FORECLOSURE ACTIONS.

No deed shall be issued or action be begun on the tax certificate after six years from the date of sale, except as to certificates issued to the county, in which case the limit is six years from the date of the assignment of the certificate if assigned, and not after fifteen years from the date of sale, in any event. If such action or the issuing of the deed shall have been stayed by injunction, the period of such stay is excluded in the computation of time. Id., §1182.

A like limitation is made as to deeds or actions on certificates for a special tax or assessment for local improvement in cities and villages. Id., §1183.

REFUNDING MONEYS AND ADJUSTING CLAIMS ON ACCOUNT OF ILLEGAL TAXES.

"If any person, within two years after the payment of any state or county tax by him, can satisfactorily show to the county board that the same was improperly assessed, or was paid by mistake when it was not justly chargeable, the said board shall order the same to be repaid by the county treasurer; and if the taxes so refunded or any portion thereof be properly chargeable to any town, city or village it shall be so charged." Id., §1155.

An action may be maintained to recover back any unlawful tax imposed and collected by any town, city or village. Such action must be brought within one year after the collection of the tax. No recovery can be had in such action unless it shall be made to appear that the plaintiff has been required to pay more than his just proportion. Taxes paid voluntarily cannot be so recovered. Provision is made, in case of a recovery, for reim-

bursement to the town of the state, county and school district taxes included in such recovery if previously paid over by the town. Id., §1164.

Moneys paid at an illegal tax sale or for an invalid certificate are required to be refunded by order of the county board, with interest, even after the issuing of a tax deed thereon, upon surrender of the certificate or deed. By a recent amendment, these provisions are made inapplicable where the illegality or invalidity is the result of some omission, error or irregularity in the tax proceedings not affecting the substantial justice of the tax, or some part thereof. Id., §1184. Claims or actions for such refunding must be presented or begun within six years from the date of the certificate, or, in case of certificates purchased from a county or other municipality, six years from date of assignment. Id., §1185.

Authority is given to the county clerk, county treasurer and district attorney of any county to adjust by compromise taxes which have been returned delinquent and are claimed to be illegal for any cause, by accepting in lieu of the whole tax such part thereof as they or a majority of them shall determine to be equitable and for the best interest of the county.* Id., §1210g.

RE-ASSESSMENTS.

In cases where taxes are contested by legal proceedings and it is found that the taxes in dispute are invalid by reason of an illegal and inequitable assessment affecting the substantial jus-

*These provisions were originally enacted in 1878 (Sec. 10, Ch. 334) and were then made applicable only to taxes theretofore levied. At that time the want of adequate re-assessment laws or other remedial statutes, and other conditions then existing, rendered it extremely difficult in some sections of the state to enforce payment of taxes or successfully defend suits brought to avoid payment. Some such power was needed to end litigation in a summary way and secure some public revenue. It is supposed that these considerations mainly led to the original enactment. The provisions, as incorporated in the statutes of 1898, by the legislature of 1897, are now extended to apply to *all* taxes. Since 1878, statutory provisions have been enacted imposing equitable conditions in suits to set aside taxes upon technical grounds and providing for re-assessment where the original assessment is impeached as inequitable. Under these and other changes in conditions, it may be doubted whether it is wise policy to vest such arbitrary power in any public officer or officers. That such power is difficult to exercise intelligently and justly, and may very readily be abused, is manifest.

tice of the taxes imposed in the entire assessment district, the court is required to stay proceedings and order a re-assessment of all the property in such district. Such re-assessment is required to be made by the regular assessing officers of the district, including the board of review, in the same way that the original assessment was required to be made, and values are to be fixed as of the time of the original assessment. The clerk is to re-apportion the taxes originally levied in such district upon and according to such re-assessment, in the form of a regular tax roll. When this is done the amount of taxes thus appearing is made *prima facie* evidence of the amount of taxes justly chargeable to the persons or property of the persons contesting the original tax; but as to all who have voluntarily paid or do not contest the original tax, such original is deemed a lawful tax. Such re-assessment may be excepted to by the persons contesting the original assessment, and thereupon the validity of the re-assessment may be litigated in a summary way, and if not sustained a further re-assessment may be ordered; and this may be repeated until a re-assessment is obtained which is free from objection. If, by the final re-assessment, the taxes charged to the persons and property of those contesting the original assessment are as great as those charged by the original assessment, the suit is to be dismissed with costs; otherwise judgment may go in favor of the contestant upon payment of the amount found by the re-assessment to be justly due. Stat. 1898, §1210b.

Proceedings analogous to the foregoing may be had in cases of special assessments or charges against particular parcels of real estate for street or other local improvements, when the same are contested by the land owner or are found to be invalid. The leading feature is a re-determination of the amount of benefits and damages, or benefits in excess of damages, by reason of the local improvement. The provisions authorizing such proceedings are contained in §§1210a, 1210d, 1210e and 1210f, statutes of 1898. Some of the provisions seem to be partial duplication of others, resulting apparently from independent original enactments. Probably more simplicity and greater clearness could be obtained by revising and rewriting the entire set of provisions.

Other cases.—In certain cases, where the taxes charged upon particular tracts or parcels of real estate are found to be invalid by reason of some unlawful item included therein, or by some error in description or other error or illegality not affecting the assessment generally, then if the legal part of such tax can be ascertained, it may be recharged to the same property by a proper description in the tax roll of a subsequent year. *Id.*, §§1087, 1186. These proceedings are called “re-assessments,” but of course in a sense of the term different from the general re-assessment above referred to.*

LIMITATION OF ACTIONS INVOLVING TAXES AND TAX TITLES—
CONDITIONS IMPOSED—EXCEPTIONS.

Certain periods are fixed within which actions must be commenced, if at all, to contest taxes or tax proceedings, or to contest or enforce tax titles. If such actions are not brought within the periods specified, the right to do so is barred, or “outlawed.” The following are the principal limitations now in force:

(a) Actions to set aside tax sales, or to cancel tax certificates, or to restrain the issuing of a tax certificate or tax deed, “for any error or defect going to the validity of the assessment and affecting the ground work of the tax, or on account of any void or defective special assessment, shall be commenced within one year from the date of the tax sale.” Stat. 1898, §1210*h*.

*Practical re-assessment laws are a most important feature in a general property tax system. Their purpose, of course, is to compel those who contest their taxes to pay their just proportion of all lawful taxes levied in the taxing district and to provide a means for ascertaining such proportion when the original assessment is too defective for that purpose. Such provisions, together with statutory regulations and judicial rulings requiring tax contestants to pay the tax as a condition of relief in case of merely technical invalidity not affecting the substantial justice of the tax, or to pay the valid part as a condition of relief where an ascertainable part only is illegal, are most essential to protect the public in the collection of necessary revenues. Without them a property owner could often evade the payment of any tax whatever; for it is not often that a tax proceeding is free from defect or irregularity of some sort, technical or substantial. The right to compel a re-assessment is an important one to the citizen under proper restrictions, not only as a means of ascertaining his just proportion of taxes where the original assessment is too defective for that purpose, but also to compel assessing officers to properly perform their duties in the first instance. It is questioned whether the present law contains provisions adequate to these ends. A general discussion of the subject may be found in another part of the report.

(b) There is no special limitation as to such actions where based on errors or defects *not* "going to the validity of the assessment," etc., but in the case of such last mentioned actions, the plaintiff, as a condition of judgment in his favor, must pay the amount for which the land was sold and any subsequent taxes paid by the holder of the tax certificate or deed, with interest at 15 per cent. *Id.*, §1210*h*.

(c) Actions by the former owner or those claiming under him to recover lands conveyed by tax deed, or to avoid such deed, against the person claiming under such deed, must be commenced within three years after the recording of the tax deed. *Id.*, §1188.

Such actions could not be based on "any error or defect going to the validity of the assessment and affecting the groundwork of the tax," for the right to attack on those grounds would be barred by the provisions mentioned in paragraph "a" above. Aside from certain exceptions to be noticed later, such actions must therefore be based on errors or defects *not* "going to the validity of the assessment," etc.; and where the action is upon these grounds, conditions are imposed substantially as stated in paragraph "b" above. *Id.*, §§1210*h*, 3087.

Exception.—The limitation mentioned in paragraph "c" above does not apply to one who is a minor at the time the right of action accrues.* As to him the limit does not apply until one year after his coming of age. Neither does the limitation apply where the taxes were in fact *paid*, or the lands were in fact *redeemed* before the issuing and recording of the deed, or where the land was *not liable* for the tax upon which the tax deed is founded. *Id.*, §1189.

(d) "No action shall be maintained by the grantee or any one claiming under him to recover the possession of any land or any interest therein which shall have been conveyed by deed for the non-payment of taxes, unless such action shall be brought within three years next after the date of the execution of such deed; or *if such land demanded shall be, when so conveyed, vacant and unoccupied and so remain, unless such action be brought within*

*This exception should be extended to idiots and insane persons to bring the provision into harmony with Secs. 1166 and 1181.

*three years next after the date of the recording of such deed, or unless such grantee or those claiming under him shall have been in actual, not constructive, possession of the land so demanded for three successive years during the five years next after the recording of such deed, provided, however, that if the former owner takes possession of any such land at any time within three months of the expiration of three years from the date of the execution of such deed, then and in such case the grantee in such tax deed or those claiming under him may bring and maintain an action to recover possession of said lands at any time within three months next after the expiration of said three years.”**
Id., §1187.

SPECIAL LIMITATIONS.

The foregoing limitations are applicable only in case of a tax deed fair on its face, that is, in the form prescribed by law. Recent statutes have been enacted fixing limitations as to tax deeds void on their face in certain cases and these will now be noticed.

An action by the former owner to recover lands purporting to be conveyed by a tax deed void on its face, must be begun within five years from the date of the recording of the tax deed in all cases where the grantee in the tax deed shall have taken actual possession of the land within two years after recording his deed and shall have actually and continuously maintained such possession to the end of such five years.† Stat. 1898, §1189b.

*The parts of Sec. 1187, italicized as above, do not seem to serve any useful purpose but only tend to confuse. The first clause of the italicized matter declares a limitation against the tax title claimant which could not be operative, because in the case stated the limitation prescribed by Sec. 1188 would be running the other way, in favor of the tax title claimant and against the former owner. *Knox vs. Cleveland*, 13 Wis., 245. The last clause (commencing with the words “unless such grantee,” etc.) states no limitation but only an exception to the limitation declared by the first clause of the section. But in the case stated in the exception, the limitation of the first clause would be inoperative, because in such case the converse limitation in Sec. 1188 would be in operation. There is no need of an exception to the limitation in a case where the limitation itself could not be operative.

†The general limitation in favor of an actual adverse possession under color of title is ten years. It may be doubted whether a shorter

In case of a tax deed void on its face, where the original owner has failed to pay the tax upon which the deed is based, and has also failed to pay subsequent taxes to the time of recording the deed, and where also the grantee in the tax deed has paid all taxes levied upon such land for three successive years next after recording the deed, in such cases an action by the original owner to recover the land or for any trespass or other injury thereto or to cancel the deed, must be brought within four years after the date of recording the deed; provided, that as to such deeds recorded prior to December 1, 1895, such action must be brought within nine months from the date of recording the tax deed. These provisions are also applicable to persons claiming under the original owner and to those claiming under the grantee in the tax deed.* Id., §1189a.

FORECLOSURE OF TAX DEEDS.

The holder of any tax deed may at any time within three years after the date of recording bring an action to bar the former owner or owners of all right or interest in the lands included in such tax deed. Stat. 1898, §1197. The purpose of the statute is to enable the tax title claimant to test the validity of the tax deed by judicial determination. Such actions may be defended on any grounds which would render the tax deed invalid except such defects as are then cured by statutes of limitation. If the defense be based upon any technical defects in the

period should be fixed where the color of title consists of a tax deed void on its face. If there were an exception of cases of actual payment or redemption, non-liability of the land to taxation, etc., there would be more justification for so short a limitation; but, under Sec. 1189, as now written, it would seem that such exception is excluded.

*It is perhaps doubtful whether the provisions of Section 1189a have been correctly interpreted in the text. The language is peculiar and it is not easy to determine just what is intended. If correctly interpreted, the nine months' limitation is, in form, an absolute bar to all actions to which it relates. This enactment is new, becoming a law at the time the Statutes of 1898 took effect, September 1st, 1898. Such limitation, as interpreted, relates wholly to tax deeds recorded prior to Dec. 1, 1895, and runs from the date of recording. It had, therefore, fully run as to all cases to which it could apply before the act became a law. It is well settled that the legislature has no power to thus absolutely extinguish all right of action in such cases. It is suggested that if Sec. 1189a is not correctly interpreted by the statement in the text, the section should be so written as to make its true meaning more clearly appear.

tax deed or prior tax proceedings, the defendant, as a condition of such defense, must pay into court for the use of the plaintiff the amount for which the land was sold at the tax sale on which the tax deed is based, together with the amount of any subsequent taxes paid by the plaintiff, with interest on all of such amounts at fifteen per cent. per annum. *Id.*, §1200. By recent amendment, any defendant may by answer disclaim any interest in the land or he may execute a deed of quit claim within the time required for answering the complaint, and in either case such defendant shall not be liable for costs; and in no case shall any defendant be liable for costs exceeding actual disbursements and \$25 attorneys' fees.* *Id.*, §1200.

OTHER METHODS OF TAXATION.

We have now stated the principal provisions of the present system of direct taxation upon property valuations. As already stated, the "general property tax" is the method by which the greater part of public revenues are obtained in the state. The only other method of taxation by which any considerable amount of revenue is produced is a system of license fees in lieu of taxes by the valuation method. The interests so taxed by license fees are chiefly corporations of the class commonly designated as public service, or quasi-public, corporations. These include railroad, street railway, telegraph, telephone, electric light and power, sleeping car, boom, trust, and title guaranty companies, and life, fire and navigation insurance corporations. The provisions of law for the taxation of such corporations are mostly contained in Chapter LI of the statutes of 1898. The

*Complaint has been made to the commission that the right to maintain such actions has been abused; that such actions have been brought in many instances chiefly for such costs as might be obtained, resulting in considerable hardship; and the commission have been asked to recommend that the statute giving the right to bring such actions be repealed. The commission do not feel warranted in making such recommendation and are of opinion that the recent amendment mentioned in the text, which was adopted to prevent such abuses, will be found adequate for that purpose. It would perhaps be well to add a further amendment, that when any defendant shall make default, such default shall be deemed equivalent to a disclaimer and shall relieve such defendant from costs; otherwise a defendant making no claim might be obliged to employ an attorney to save himself from costs.

substance of such provisions is stated in another part of this report in the chapter on taxation of corporations. For this reason a synopsis of such provisions is omitted from this chapter.

OTHER LICENSE FEES.

In addition to the license fees required of quasi-public corporations in lieu of taxes by other methods, there are provisions of law imposing license fees upon certain trades, employments, etc., which are not elsewhere considered in this report. These provisions operate to produce some revenue. They are not, however, to be regarded, in any proper sense, as a part of the taxing system of the state, but rather as exactions incidental to police and trade regulations. The persons paying such license fees do not thereby secure any immunity from other methods of taxation. Some of such license fees are imposed by counties, towns, cities and villages; others by the state. It is not deemed worth while to collate and enumerate the cases in which such fees are charged or to deal with the methods of collecting the same or the subjects to which they relate, for the reason, as stated, that such subjects are not properly any part of the revenue system of the state. There is one of them, however, which should be noticed because of the large amount of revenue produced thereby.

Liquor License Fees.—Licenses for the sale of intoxicating liquors may be granted by town and village boards and by the common council of cities. The fee which may be charged is, in towns, ordinarily, \$100, and in villages and cities, \$200, per year. Stat. 1898, §1548. Authority is given to the electors by vote at a special election for that purpose, under certain conditions and restrictions, to increase the license fee to not more than \$400 in towns and not more than \$500 in cities and villages. Id., §1548b.

Use of the funds. The funds derived from liquor license fees are directed to be used primarily for the support of the poor of the town, city or village, or the poor of the county where the county system prevails (Id., §1562); but in practical working the moneys virtually go into the general fund of the town, city or village in which the license is granted. Statistics showing the amount of revenue obtained from liquor license fees and

showing the use of the funds, so far as reported, are given in the subjoined note.*

POLL TAXES.

A poll tax is the only method of raising revenue, of importance, remaining to be mentioned. There are perhaps a few special city and village charters which provide for the collection of a poll tax, but most of them do not. There are no provisions for a poll tax in the general city charter law. In towns, and in villages under general village law, poll taxes are required to be collected for highway purposes only. Stat. 1898, §§1239, 1240, 911. The persons liable to such tax are the male residents between twenty-one and fifty years of age. Certain persons are exempted from such tax, some by reason of military service, membership in fire companies, etc. Id., §§1240, 911. The tax when imposed is \$1.50 per poll each year. Under certain conditions it may be paid in labor. Id., §§1240, 911; §776, subd. 9; §1248. The amount of revenue produced from poll taxes as well as the advisability, etc., of such tax will be mentioned and discussed in another part of the report.

*The secretary of the commission has made special investigation as to the amount of money paid for liquor licenses. Circulars were sent to the clerks of all the taxing districts in the state and from the returns it appears that in 1897,

The total amount collected for liquor licenses in 546 towns and villages was.....	\$584,748 70
Amount collected in 100 cities.....	979,162 02
There was also collected in the cities from other licenses, such as circuses, dog licenses, etc.....	52,952 28
Total	\$1,616,863 00

The reports, so far as they indicate the purposes for which license moneys were used, show that they were devoted to the following objects:

Support of poor	\$258,744 22
Current expenses	240,730 30
Schools	2,930 00
Roads and Bridges.....	63,057 35
Miscellaneous	19,286 83

The above statistics are of especial interest from the fact that this is the first time, so far as known, that they have been gathered and published.

CHAPTER III.

DEFECTS IN THE PRESENT SYSTEM.

In the preceding chapters an attempt has been made to sketch the origin of our present taxing system and to give an analysis of its more important provisions as they stand upon the statutes today. The question of whether or not this system, under which twenty million dollars are annually collected from the people of this state, is as good a system as can practically be devised, is a very important one. If it is defective public attention should be called to the defects in order that prompt and effective measures may be taken to remedy the evils complained of. While it is probably true that—

“Whoever hopes a faultless tax to see,
Hopes what ne’er was, is not, and ne’er shall be,”

no intelligent man can become familiar with the methods of raising taxes now in vogue in Wisconsin without being impressed by the fact that they are very defective in many particulars and fall far short of what the intelligent and progressive people of this state have a right to demand.

As to what constitutes a good system of taxation and how it is to be attained there is of course a great diversity of opinion. Adam Smith in his “Wealth of Nations” lays down four maxims which are often quoted and which are substantially as follows:

1. The people of every state ought to contribute to the support of the government as nearly as possible in proportion to the revenue which they respectively enjoy under its protection.
2. The amount of tax which each is to pay and the time and manner of payment ought to be certain and not arbitrary.

3. The tax ought to be levied and collected at the time and in the manner most convenient to the tax-payer.

4. Taxation should take out and keep out of the pockets of the people as little as possible over and above what goes into the public treasury.

Many other and different requirements have been enumerated by various writers, but there are three chief requisites of a good system of taxation as to the importance of which there can be no dispute:

1. It should be substantially fair, equal and uniform as to every class of people, every kind of property and every section of the state.

2. It should be simple, plain, comprehensive and governed by laws unmistakable in their requirements.

3. It should promote and facilitate the economical and judicious management of local affairs.

Does the present system meet these requirements; if not, wherein does it fail?

Under our present system the amount of tax which each person is to pay is apportioned upon the basis of the taxable property which he owns. The assessment is at the very foundation of our taxing system. If A and B own property of equal value, and A's property is assessed at a much higher sum than B's, A is then required to pay a portion of B's tax, and this injustice becomes of course very much greater if A's property is assessed while B's is wholly omitted from the assessment rolls. It can easily be shown not only that property is valued upon widely different bases, but that vast amounts are annually left off the assessment rolls.

COMPARISONS WITH UNITED STATES CENSUS.

In testing the efficacy of our assessment laws, the most convenient and reliable bases of comparison are the United States census reports of 1890 and the state census of 1895. Turning to the former we find that in Wisconsin, in 1890, the

Total true valuation of all property was.....	\$1,833,308,523
Deducting from this the value of steam and street Rys. and equipment.....	\$294,496,054
Telegraphs, telephones, shipping and canal equipment	14,738,945
Church property	14,521,341
Sundry items, say.....	9,752,183
	333,308,523
Estimated true value of taxable property.....	\$1,500,000,000
Total assessed valuation of all property for 1890.....	579,839,542
Discrepancy between true and assessed value of all taxable property.....	\$920,160,458

When it is considered that census reports of true value are necessarily incomplete, it does not seem improbable that the discrepancy between assessed and true valuation in this state in 1890 was not far from \$1,000,000,000.

According to the report of the eleventh census, the percentage of assessed valuation of real estate and personal property taxed to the true valuation was:

For the whole United States.....	39.29
For Wisconsin.....	31.48
Wisconsin fell short of the average.....	7.81

If Wisconsin could simply reach the average, the additional 7.81 per cent. of its true valuation would increase the total assessed valuation of the state by more than \$100,000,000. That this is not at all impracticable, seems clear when we reflect that the adjoining state of Michigan assessed 42.87 per cent. of the true value; New Jersey, 61.75 per cent.; Maine, 63.20 per cent.; Massachusetts, 76.83 per cent., and New Hampshire, 80.91 per cent.

The average rate of taxation in Wisconsin in 1890 was	.0229
The average rate throughout the United States was	.0185
Amount of tax per capita paid in Wisconsin in 1890 was.....	7.82
Amount of tax per capita paid in the United States in 1890 was.	7.53

It will be seen from the above that our system of taxation appears at a disadvantage when its results are compared with those obtained in the majority of the other states. If it were a fact that our assessors had simply valued all the taxable property of the state at a uniform rate of one-third of its true value no one could complain; but a very slight investigation discloses

the fact that some classes of property escape assessment almost entirely, while others are assessed to their full value and occasionally beyond.

Even this condition of affairs would not be such a grave evil if the classes of property thus affected were owned equally by all the people of the state. But statistics and daily experience show that the people least able to bear the burdens of taxation are often those upon whose shoulders these burdens are laid most heavily. *Because* the possessions of the poor man are few and tangible and in plain sight, they are all carried into the assessment roll, while the stocks, bonds, mortgages and other valuable securities of the wealthy man for the most part escape the assessor's notice.

STATE CENSUS AND ASSESSED VALUATIONS OF LIVE STOCK, ETC.

There is perhaps no class of people who feel the direct burden of taxation more keenly than the farmers. They seldom have anything which can be concealed from the assessor, and nearly everything they own is taxed. Instances are not uncommon of farmers whose annual income does not exceed \$600 who pay \$75 to \$100 each year for taxes, while on the other hand great numbers of professional and business men can be found who have incomes of over \$6,000 a year, but pay little if any tax. The discrimination against the farmer is strikingly illustrated in the following comparison between the number and value of live stock as reported by the state census of 1895 and the local assessors for the same year:

	Number by State Census.	Number Assessed.
Horses and Mules	525,671	476,117
Cattle	1,510,788	1,206,067
Sheep and Lambs	1,321,544	962,317
Swine	1,129,885	495,162
Total	4,487,888	3,139,663

	Value by State Census.	Assessed Valuation.
Horses and Mules	\$21,693,691	\$14,995,340
Cattle	21,458,627	11,998,146
Sheep and Lambs	2,243,877	1,107,767
Swine	4,585,925	1,373,401
Total	\$49,982,120	\$29,474,654

It will thus be seen that, in round figures, 70 per cent. in number, of the domestic animals chiefly owned by farmers, were assessed at nearly 60 per cent. of the total true value, as fixed by the state census. The per capita valuations of the animals, however, are as 9.38 to 11.13; that is, each animal was assessed on the average at 84 per cent. of its true value. It would therefore seem, if we may assume that the state census is substantially correct, that, while all the people of the state are assessed at only $31\frac{1}{2}$ per cent. of the true value of their property, the owner of live stock finds almost three-fourths of his property assessed and valued, too, at a sum approximating its true value.

For the sake of comparison let us now take a class of property of which the farmer owns comparatively little, viz.: bank deposits. From the reports of the comptroller of the currency and the state bank examiner we glean the following facts. The amount of individual deposits on a given date in 1896:

In the National banks was.....	\$26,633,453 86
In the state banks.....	24,583,141 45
In private banks.....	4,537,542 64
Total	<u>\$55,754,137 95</u>

In the "personal property statement" blanks which tax-payers were supposed to fill out, the twelfth item was "Average amount of moneys in possession or on deposit during the year." According to the report of the secretary of state, the total assessed value of money in possession and on deposit (May 1, 1896) was only \$3,032,103, or a little over 5 per cent. of the true value of deposits alone. It is true that the valuations for the city of Milwaukee seem to have been accidentally omitted from the total valuation, but this would not materially affect the proportions, because, while the amount of money on deposit in Milwaukee was \$16,384,692.79, the assessed value of all moneys, together with the average amount of notes, bonds, mortgages, etc., was only \$2,266,855.

PROPERTY OMITTED FROM ASSESSMENT.

A glance at Appendix C in the latter part of this book will show that some classes of property are assessed or omitted from assessment apparently according to the custom prevailing in par-

ticular counties. For instance, eighteen counties did not return any grain or farm products. In one county no gold or silver watches were assessed. In twenty-three counties no household furniture above the \$200 exemption was found, while some of the smaller and poorer counties have returned large amounts. Fourteen counties did not report any money in possession or on deposit, and twenty-one counties returned no notes, bonds or mortgages. Further discrepancies of a similar character are referred to in the remarks to Appendix C.

From the best information obtainable it would seem probable that the amount of personal property in Wisconsin is fully equal in value to the real estate, yet the amount assessed is only 17 per cent. or about one-sixth of the total property assessed and has been steadily decreasing for several years. The intangible portion of personal property can perhaps never be reached by our present methods; and, if it could, a great portion of it would immediately find its way to such adjoining states as have less stringent laws. But, aside from the intangible personal property, which, after all, constitutes less than five per cent. of the whole, there are millions of dollars worth of tangible, visible property which at present escape taxation through the imperfection and looseness of our laws. Ownership of lumber and logs, of stock piles of ore, of merchants' goods, of grain in elevators, coal on the docks and many other forms of visible personal property, is often so manipulated as to puzzle and deceive the assessors and result in the eventual escape of such property from taxation. It would seem as though careful and intelligent revision of our laws might result in remedying this evil to some extent. Possibly, too, a sort of comity between counties might be established, or a sort of clearing house provided for, so that such property could not escape its just burdens by reason of any change of ownership. One example will perhaps suffice to illustrate the methods resorted to. A gentleman who was assessed for \$100,000 worth of vessel property purchased a cottage in an adjoining county and claimed the latter county as his residence. His taxes were thus reduced in one year to an extent almost sufficient to pay for his summer residence. If the assessor at his original place of residence had been authorized to insist upon the assessment until

it was shown that the property was properly assessed in some other taxing district such an evasion would have been more difficult.

UNDER-VALUATION.

A great and growing evil in our state is the prevailing custom of assessing property at a sum far below its true value. This is an evil first, because it leads the assessors to disregard their oaths and the requirements of the statutes. Section 1052 of the revised statutes provides that real property shall be assessed "at the full value which could ordinarily be obtained therefor at private sale," and every assessor is required to take an oath to the effect "that each and every valuation of the property made by me is the just and equitable value thereof as I verily believe." In this connection it is well to refer to the vigorous language of Chief Justice Ryan in the case of Schettler vs. City of Fort Howard, 43 Wis., 48, in which it was shown that an assessor had assessed all the property in Fort Howard at one-third its actual value:

"It was intimated, as it has been on other occasions, that the statutory rule of assessment is frequently or generally disregarded by assessors, and that the consequence of holding assessors to a compliance with their duties under the statute and the constitution would be disastrous.

"If it be true that assessments throughout the state are frequently, or generally, or universally made in defiance of the statutory rule, it appears to me better that the state, and the municipal corporations of the state, should suffer inconvenience, than that our whole system of taxation should, at the mere will of local officers, be a fraud upon the constitution and statutes carefully framed in compliance with the constitution.

"The question, I think, resolves itself into this: Whether statutory officers can, in the execution of their office, wilfully disregard the safeguards of the statute which creates their office; whether it is for the legislature to provide a general and constitutional rule of assessment, or for assessors to set the statutes at defiance and to establish, each for himself, several and unconstitutional rules.

"The statute is so carefully framed that it does not lightly trust the conscience of assessors. It requires from each a precise and positive affidavit that he has made his assessment upon the statutory rule. If an assessor do not annex his affidavit to

his assessment roll, he does not complete his duty, and there is in law no assessment. If the assessor make and annex the affidavit to an assessment made in violation of the statutory rule, he takes an absolutely false oath in the execution of his office. What faith can be reposed in an assessment so made and so verified? *Falsus in uno, falsus in omnibus*. What security is there that such an assessment is just, equal or honest in other respects, even upon the rule of the assessor?

"It is very easy for assessors to be honest in the discharge of their duties; and if honest, their errors of judgment can operate little to impair the uniform rule of the constitution. If they should be suffered to substitute a rule of their own for the rule of the statute, and yet to uphold their assessments by an oath that they have followed the statutory rule, it appears to me not extravagant to say that taxation in this state would rest less upon a uniform rule of assessment than upon a uniform rule of fraud and perjury.

"I am quite sure that no argument of inconvenience will ever induce this court to lend its sanction to such deliberate fraud perpetrated in the name and by the authority of the state, in a proceeding which purports to be a just and uniform exercise of a sovereign power. It seems to me that would be a wanton abuse of judicial authority."

In the same decision Judge Cole called attention to the fact that "if the assessor in one town is permitted to assess property at one-third its value, the assessor in another town may assess it at one-half or one-fourth, and still another at double, its value, substituting the mere caprice of the officer for the rule of the statute, and resulting in the grossest inequalities and injustice in the taxes imposed."

This decision was rendered in August, 1877, and was probably to some extent the cause of the great increase of the assessment of 1878 over that of the preceding year—an increase of \$103,560,228, or nearly thirty per cent. But the salutary effect of this decision did not last long, and subsequent decisions, notably *Fifield vs. Marinette County*, 62 Wis., 532, and *Hixon et al, vs. Town of Eagle River, et al.*, 91 Wis., 649, gave rise to the belief that the rule so strongly stated by Chief Justice Ryan had been somewhat relaxed and that mere under-valuation would not constitute a ground for relief unless the person complaining of it could show that an injustice had thereby been

done to him. The very evils which Judge Ryan so clearly pointed out have made themselves felt and the vicious practice of under-valuation is carried to greater lengths with each succeeding year. This is the natural result of abandoning the statutory rule and leaving the assessor free to yield to the constant pressure which is brought to bear upon him from all sides in favor of lower valuations.

It is sometimes urged in extenuation of the custom of under-valuation that it can work no harm so long as all property is assessed at a uniform percentage of its true value. But it is rarely the case that any definite percentage is selected or adhered to. The assessor finds himself tempted to use a higher percentage in the case of property, the exact value of which is well known, and a very much lower percentage in respect to property of doubtful value.

If the assessor is disposed to be fair as between different taxpayers of his district, he will perhaps start with some former assessor's value of a particular parcel, or with his own arbitrary modification of such former value assess the adjoining property by comparison with the first, the next by comparison with the second, and so on till the first standard is virtually lost sight of. When the average assessor once departs from the standard of true value he speedily comes to have no standard except a sort of comparison between like properties so circumstanced as to be easily compared. It consequently happens, unless the assessor is a person of diligence and unusual judgment, that his valuations soon show wide variations, not only in respect to dissimilar properties and different classes of property but even as to properties which differ only in ownership. The habit of under-valuation is one of such long standing that in most assessment districts sets or series of arbitrary valuations *for assessment purposes* have become established. These, originating in slight departures from true values, have been changed from time to time according to the notions of successive assessors, previous assessments being taken as a guide or standard rather than actual values, until the whole becomes but a mass of arbitrary figures. *Assessment* valuations have thus come to be in fact, and

are commonly considered and treated as something apart from and unrelated to *actual* values.

The feeling on the part of the assessor that he is bound by no definite rule or standard begets indifference and carelessness, gives bias or prejudice free play, and, with the easy-going or intentionally dishonest official, affords both room and cover for favoritism and partiality. The members of the tax commission have found frequent instances of an almost open and avowed practice of favoring particular interests and industries or classes of property by low assessments, such discrimination being justified upon grounds of supposed public policy. Of course, there are localities where the assessments have for years been made or supervised by men of character and ability, and in these no glaring inequalities exist. But in very many instances, perhaps in the majority of cases the assessment has come to be hardly more than a farce. But this so-called assessment roll with a piece of perjury attached, in the form of the assessor's oath, is solemnly accepted as the basis on which citizens are asked, and virtually forced, to make their contribution to the heavy and constantly increasing burden of taxation. These perjured documents are also supposed to form the basis of the county equalization and ultimately the basis for the apportionment of state taxes. They are in fact, in most instances, discredited, and almost wholly disregarded. The legislature itself recognizes their unreliability by directing the abstracts of assessments to be supplemented by statistics of population and such other loose data as may be gathered, to aid boards of equalization to guess at the value of taxable property in the various districts. (Stat. 1898, §§1069, 1073.) The county assessment becomes a disgraceful struggle between the members of the county board, each striving to help his own district at the expense of the others. The members of the county board from the towns are often arrayed against those from the city and whichever side is in the minority immediately proceeds to make more towns or wards, as the case may be, in order to get more votes. An instance of this is shown by the following clipping from the Milwaukee Sentinel of November 19, 1898:

"Green Bay, Wis., Nov. 18.—The Brown County Board of Supervisors has increased the city of Green Bay's property valuation \$412,000 over the report made by the Committee on Equalization. This is an increase of 20 per cent. of the valuation as reported. It means also an increase of about \$700,000 over last year's valuation. The resolution was presented by Supervisor Boex of De Pere and created a tumult upon the floor of the meeting. It was strongly opposed by the city members of the board, while the country members heartily supported it. The resolution was finally passed by a vote of 13 to 18.

The outcome of this action will probably be the increase of the wards in the city to double the number which it now has. An ordinance will be presented to the council authorizing the increase of the wards so as to increase the number of city members in the county board as a means of future safety against increases in the valuation of city property by that body."

Nor does the evil end with the county assessment. The arbitrary and unreliable local assessments supplemented by the equally unreliable county assessment constitute the principal data upon which the State Board of Equalization must make its assessment.

The evils and absurdities to which the system of gross under-valuation inevitably leads are well illustrated in the city of Chicago, where assessed valuations often fall as low as one-hundredth of the true value and bear no apparent relation to any fixed basis. The whole of Cook county, with more population and probably more wealth than the state of Wisconsin, is assessed at but little more than the county of Milwaukee,—Cook county being assessed in 1898 at \$180,041,162, while Milwaukee county was assessed at \$166,343,849.05. Fifty Chicago firms, each rated at from one to several millions, were assessed in 1897 at a total of less than \$100,000.

A commission of prominent real estate experts, appointed by Mayor Swift, made a report published in the Chicago Economist, April 25, 1896, relative to all the real estate in the business district, bounded on the east by the lake, on the north and west by the Chicago River, and on the south by Twelfth Street. Exclusive of railroad property and land exempt from taxation, the value of the land was found to be \$337,342,880 and the assessment 7.33 per cent. of this. President Healy, in his annual

message to the County Board of Cook County, in 1897, said: "It has been my earnest endeavor to awaken the tax-payers to a sense of the almost idiotic inconsistency of our present methods of taxation and to devise and perfect some plan by which the gross irregularities made possible by the laws could be checked and corrected. The outrages perpetrated by certain assessors this year and the absolute impossibility for those afflicted to obtain relief are fresh in the memories of all."

In the winter of 1897 a special session of the Illinois General Assembly was held for the purpose of passing a new revenue law, which was intended to remedy many of the defects in assessment complained of in Chicago, but the new law does not seem to have reached the root of the evil, as the total assessed valuation of Cook county was less by \$17,623,946 in 1898 than in 1897.

PRESENT REMEDIES INADEQUATE.

What can the aggrieved property owner do? In the first place, he can make only a guess as to the extent of the supposed grievance. He examines the assessment roll and finds it a patchwork of arbitrary under-valuations from which no definite conclusions can be drawn as to the justice of his own assessment. If he knows all the property in his assessment district as well as the assessor is supposed to know it after months of investigation, he may make an assessment for himself and thus determine the relative justice of his own assessment. Ordinarily he does not possess this knowledge and cannot take time to acquire it. Perhaps he is a non-resident and not familiar with the values of other property in the district. He turns to the law and finds that the board of review is vested with power to redress his supposed grievance. He takes his case to them. He must, of course, establish the fact that his property is assessed too high. This ought to be a simple matter, and would be, if the assessor had done his duty in the first instance by assessing all properties as the law requires, at full value, according to his judgment. The property owner could then simply prove to the board that his property was not worth the amount stated in the assessment roll. But his own property was not put down at its full value. He can establish a case only by going into the subject of the *rela-*

tive values of all the taxable property in the district. In other words, *he must make a virtual re-assessment of the district by testimony produced before the board*, in order to establish a case and show that his own property is assessed relatively too high; and this, too, before a board ordinarily disinclined to make changes and rather disposed to stand by the assessor who is one of their number.

He may take his case into court. Here, too, he must show that his assessment is relatively too high in order to obtain any relief. He must therefore make another re-assessment and produce such evidence before the court as will show that his assessment is relatively too high. Not only this, but he must satisfy the court that this discrimination against him was made by the assessor *intentionally*; for the court cannot assume the functions of an assessor and arbitrarily substitute its own judgment on values for that of the officer to whose judgment the law has primarily committed the whole matter, and therefore no mere error of judgment on the part of the assessor will justify the court in granting relief. Nothing but intentional wrong will support the case, and that of course must be proved. The proceeding in court provokes a spirit of contest. The plaintiff's testimony on values is combatted and the court is offered a choice of values given by witnesses whose opinions of values vary greatly from that of the assessor on many of the principal items of property in the district. The assessor's original perjury is sometimes supplemented by his testimony to the effect that he intended or attempted to fix values at about such and such percentage of full values. Of course such testimony will not be offered unless the alleged percentage fits the percentage of true value shown by the assessment of plaintiff's property. In this condition of things the court is virtually powerless. In the irreconcilable conflict of testimony it cannot ordinarily find the assessor guilty of any intention to injure the plaintiff. The whole question is one of values, which, being largely a matter of opinion, is never capable of definite proof. The public revenues must be collected and the court finds itself inclined to uphold all measures for such collection, so far as it can. The court, though much perplexed and greatly annoyed at the reckless and lawless way in which



the assessment has been made, is unable to find that intentional wrong to the plaintiff has been established by a preponderance of proof, and the plaintiff is obliged to leave the court without relief, a sadder, wiser, and considerably poorer man, convinced that the better way is to make a friend of the assessor. Should the court reach the conclusion that the assessment is made by *intentional* departure from full values or some percentage thereof, as a basis, and also be convinced that thereby the plaintiff has been assessed relatively too high, a re-assessment may be ordered; and then, the same farce may be re-enacted.

All these results flow from the inexcusable failure of assessors to follow the simple requirement of the law, as to assessing property at the full value which could ordinarily be obtained therefor at private sale—a much simpler and easier task than what they usually set out to do.

How simple a thing, comparatively, would be the redress of grievances if this duty were performed and every assessment made to represent the full value of all property according to the assessor's best judgment! Then any property owner feeling aggrieved would have only to deal with the value of his own property. He could speedily determine in the first instance whether he had any real grievance, and could readily present the necessary evidence to support his contention before any board or in any court. The work of the court or board would be simple and the chances for a miscarriage of justice would be almost wholly eliminated. The work of county and state boards of assessment would be changed from arbitrary guesswork to very fair approximations to just proportionment. Abolish the perjury of assessors and false swearing by property owners will diminish; concealment of property will find less reward and less justification; a healthy public sentiment will exist, tax litigation will decrease and the collection of public revenues will be cheapened and facilitated.

HOW CAN THE EVILS OF UNDER-VALUATION BE REMEDIED?

Not, in the judgment of the commission, by providing more appeals or other retroactive methods. The remedy must reach the root of the evil; it must *prevent* under-valuations. Among

the numerous remedial measures which have been suggested to the commission, the following are considered worthy of mention:

1. Rigid supervision of assessments by tax commissioners or other special officers under the general direction of a state tax commissioner.

2. Selection of assessors by appointment instead of by election.

3. That assessors be non-residents of the districts assessed by them.

4. That assessments be made only once in three or five years, except where important changes have been made in condition of particular properties; and that much more time be allowed for making the assessments.

5. The election of two assessors in each district, one to serve in his own district, the other to serve in some other district, not adjoining his own, in the same county; the assessment to be made once in five years only; that penalties be provided for all neglect of duty, and ample bonds be required to secure the payment of such penalties.

6. Enlargement of assessment districts, especially in large cities, giving sufficient work to one assessor to employ his whole time, the compensation to be increased accordingly.

7. Valuation of improvements on lands separately from the land itself.

8. More rigid listing of personal property by owners, with heavy penalty, by increased assessment or otherwise, for refusal to make sworn statement.

9. Rewards to prosecutors for penalties incurred.

10. Limitation of the amounts which may be raised by taxation, for different purposes in each taxing district, such limitations to be based upon aggregate assessed valuations by stated percentage thereof, *fixed so low that the assessments must ordinarily be made at full value* in order to secure the amount of revenue needed for such purposes.

11. That the general re-assessment law (Stat. 1898, §1210b) be so amended as to provide:

(a) That there shall be a re-assessment in all cases in which

it shall be made to appear that the whole or any considerable portion of the taxable property of an assessment district has been intentionally assessed at less than full value, without requiring proof that such undervaluation operates unjustly.

(b) That the omission from the assessment roll of an affidavit substantially as required by law be *prima facie* evidence that the roll does not include all taxable property in the assessment district and also that the property included in the roll is not assessed at full value.

(c) That the plaintiff be not subjected to costs in any case where re-assessment shall be properly ordered, even though it be finally determined, upon re-assessment, that the amount of taxes charged upon the original assessment was no more than the plaintiff should justly pay.

(d) That in all actions brought to avoid or set aside any assessment or taxes upon any grounds requiring a re-assessment, the plaintiff be required, at the commencement of the action, to pay into court, or to the proper taxing officer, the amount which would then be required for the payment of the tax imposed by the original assessment, the same to be for the immediate use of the town, city, village or county which would be entitled to receive the same if valid; and that the plaintiff be allowed to recover, in the judgment, the excess which he shall have so paid, if any, over the amount finally determined to be his just proportion.

The remedy to prevent under-valuation in assessments by amendment of the general re-assessment law, as stated in the eleventh paragraph of suggestions on that subject, may be regarded by some as not well calculated to accomplish the purpose intended and as liable to produce results detrimental to public interests. But the suggestion is made in the belief that the other measures proposed are not sufficiently radical or effective to prevent the practice of under-valuation, though doubtless some of them would work some improvement. The proposed amendment of the re-assessment law would not exclude the adoption of any of the other suggestions. The amendment of the re-assessment law is urged in the firm belief that the measure will prove effective and that any public inconvenience or expense which may

result from the adoption of the measure will be greatly overbalanced by the reforms which may reasonably be expected to follow. The subject is so important that some of the reasons for these views should be stated. The subject is treated on the assumption that the general features of the present system are to be retained.

The difficulty, inconvenience and expense of making a valid re-assessment constitute the chief objections to the proposed remedy. It is submitted, however, that these are the very considerations which will induce assessing officers to perform their duties. There must be some inducement or constraining force of sufficient power to overcome the disposition to follow the old methods. The practice to be abated is so firmly established that strong measures are required. Such measures must not only operate directly upon the assessing officers, as a personal penalty might operate if enforced, but must also operate to create a demand on the part of the people who elect such officers that the latter shall perform their duties under the law. If, as proposed, the right to compel a re-assessment in all cases where the law is not substantially complied with be made clear and practicable, and there be some probability of the enforcement of such right, then, the very fact that a re-assessment is difficult, inconvenient and expensive will not only tend to induce assessing officers to avoid these evils, by the proper performance of their duties in the first instance, but will also create among the people a distinct demand that the law be followed in order to avoid such difficulties. When public opinion shall demand that assessors follow the law they will no longer hesitate. Few assessors violate the law or commit perjury from personal choice. They are constrained to do so, if at all, by the force of a long established custom and the expectation or wish on the part of their constituents that such custom be followed. These forces removed, assessors will gladly make the change. In support of these assertions it may be mentioned that at one time when the decisions of the supreme court of this state seemed to establish the proposition that an assessment not made on the basis of full value could be set aside without affirmative proof of injury to the party seeking relief, aggregate assessments in the state rapidly increased; and when the proposition was afterwards disap-

proved by the same court the reverse effect upon assessments was noticeable.

The suggested amendment of the re-assessment law does not involve any startling innovation. Indeed the proposed amendments go no further than to secure to every citizen a right to enforce the most fundamental provisions in the law of taxation. Manifestly this is only naked justice as to him. The citizen pays taxes in order, not only that he may have laws for his protection, but that such laws may be enforced. It would seem hardly necessary to discuss gravely the justness of a remedy to enforce laws enacted for his protection in the very matter of taxation itself.

The constitution and laws have wisely provided that certain things are essential to a lawful tax, and among others, as one of the fundamentals, that this tax must be apportioned on the basis of an assessment at actual value. It was at one time thought to be the doctrine of the courts that substantial compliance with these provisions was a condition precedent to the obligation of the citizen to pay any portion of the public revenues. *Schettler vs. Fort Howard*, 42 Wis., 48. Undoubtedly the courts still recognize as correct the proposition that the tax is technically invalid if not founded upon an assessment in compliance with law; but under more recent decisions, the taxpayer is not given any relief against such violation of law unless he shall affirmatively show that he has thereby suffered injustice. To show this, as already stated, is virtually impossible. It can only be done, ordinarily, by making a re-assessment of the entire assessment district *by evidence produced in court*, and even then the court must substitute its own judgment of values for that of the assessor. As a practical result, the doctrine, that a legal assessment is a condition precedent to the obligation to make payment of the tax, has no longer any practical force, if not actually abandoned; and it is regretted by many citizens that this result has served to encourage and promote the practice of under-assessment and all its attendant evils. No one will argue or contend that the provisions of the constitution and statutes designed to establish equality and justice between different tax-payers, should be nullified or remain a dead letter. Only one answer can be given to

the question so aptly put in Schettler vs. Fort Howard, cited above, "whether it is for the legislature to provide a general and constitutional rule of assessment, or for assessors to set the statute at defiance and to establish each for himself several and unconstitutional rules." The purpose of the proposed amendments goes no further than to provide that every citizen shall have reasonable opportunity to compel the enforcement of these fundamental provisions of law designed for the protection of all alike, without evasion of his own just proportion of the public burden, without delay in the collection of revenues and without expense or inconvenience to the public except such as may be involved in doing aright that which the law declares, and every good citizen agrees, should have been done right in the first instance.

In regard to the suggestion that improvements should be assessed separately from the real estate the commission are agreed on the recommendation that the law should be so amended as to require this in all the taxing districts in the state. This plan is now followed in several of the larger cities in the state and the results have proved very satisfactory. It enforces greater care and accuracy upon the assessor and enables adjoining owners, more especially of city property, to compare their assessments to better advantage, than if the improvements were assessed with the land. All that is required is a separate column in the assessment roll for the improvements. The total assessments of the land and the improvements can be carried out in one sum as heretofore, provided both are owned by the same person.

BOARDS OF REVIEW.

Closely connected with the subject of assessment is the question of how and by whom the assessment roll shall be revised and corrected. The present provisions for boards of review as explained in Chapter II are in the main satisfactory. The fact that the assessor is a member of the board and thus allowed to pass upon his own work has given rise to some complaint; but as he is only one of the five members, it is not thought that much harm results. It is certainly necessary and proper that he

should be present, when tax payers appear before the board to secure reductions in order that he may explain and defend his assessment.

As has been already intimated the present remedies for a tax payer who finds himself aggrieved by the decision of the board of review are very unsatisfactory. The only form of appeal allowed him is by writ of certiorari. If he wished to avail himself of the remedy he must introduce evidence before the board of review that his property is assessed too high. The evidence must be reduced to writing and certified to the circuit court. When the matter comes to a hearing (which is usually several weeks or even months later), the court will consider the written evidence, and if it establishes clearly the right of the complainant to a reduction, will sustain the writ. The construction placed upon the law by the supreme court is shown by the following extract from the decision in the case of *Milwaukee Iron Company et al. vs. Schubel, Town Clerk*, 29 Wis., 444.

"There was no conflict in the testimony whatever. The board was bound to take these uncontradicted statements of the witnesses under oath as to the value of the property, and should have corrected the assessment roll accordingly to them. For where the evidence is undisputed and no proof whatever to sustain the decision of the board, they can not arbitrarily and capriciously place a value upon the real estate different from that placed upon it by the witnesses."

* * * "Where there is a conflict of evidence and the real facts are in dispute the decision of the board fixing the valuation might well be held final."

The remedy by writ of certiorari is often unsatisfactory to the person seeking relief from the decision of an obstinate or prejudiced board of review, as it will not avail him if there is any conflict in the testimony. On the other hand it is often unsatisfactory to the municipality because no decision of the court is usually rendered until after the board of review has finally adjourned and often not until after the tax roll has been made out with the disputed valuations in it, and the greater portion of the taxes collected. If the appeal could have been decided before the board adjourned, they might have corrected the assessment if necessary and adjusted similar properties to the same basis.

But when the writ of certiorari is sustained after a portion of the taxes have been collected, a condition of affairs arises for which neither our laws nor the decisions of our courts seem to have made any provision. The town board is not authorized to compromise the tax and it is doubtful whether a valid re-assessment can be made.

Under such circumstances the advantages which would accrue to the towns as well as to tax-payers from the designation of some tribunal to which a summary appeal could be taken are manifest.

CHAPTER IV.

DEFECTS IN THE PRESENT SYSTEM AS TO LEVIES.

EXCESSIVE LEVIES.

Taxes which exceed the legitimate and reasonable needs of the taxing district may be termed excessive. Such taxes are more often met with in the new and sparsely settled portions of the state than in the older counties. They will also be found to occur very frequently in towns where the greater portion of the taxes is paid by non-residents. A volume could be filled with accounts of such taxes which have come to the notice of the members of this commission, but a single instance will perhaps suffice to show the lengths to which taxation can or, at least, does sometimes, go without interference from the courts. The town of Georgetown, in Price county, is selected not because it makes a worse showing than many other towns but for the reason that one of the members of the commission is particularly familiar with the conditions existing in that town for the past ten years. The following is a statement of the

Percentage of taxes levied each year for ten years.

Year.	School district No. 1.	School district No. 2.	School district No. 3.	School district No. 4.	School district No. 5.
1888	3.74	4.1	3.74	.....	.....
1889	5.94	5.94	5.94	.....	.....
1890	8.63	8.63	8.63	.....	.....
1891	11.00	11.3	13.0	11.3	15.5
1892	14.24	11.04	13.44	14.24	12.66
1893	16.25	12.91	13.08	12.83	16.25
1894	18.78	16.98	18.56	16.08	18.80
1895	22.95	16.26	14.58	13.68	21.48
1896	13.14	16.16	12.12	10.53	.....
1897	10.34	9.30	9.91	9.31	.....

The amounts given as percentages in the above table may be also taken as the amounts of taxes paid (in dollars and cents) upon \$100.00 of assessed valuation, as shown by the tax rolls of that town for the respective years. It thus appears that the owner of a piece of land in school district No. 1 assessed at \$100 would have paid taxes in ten years to the amount of \$125.01; if his land was in district No. 2, he would have paid \$125.65; while in district No. 3 the amount would have been \$110.00.

It may be surmised that these high percentages were accounted for by excessively low assessments; but the average valuations during the whole period were not far from full true value. In this connection it becomes interesting to know what portion of these high taxes were paid by the actual residents.

This is shown in the following table:

Year.	Total taxes levied.	Amount paid by residents.	Per cent. paid by residents.
1888	\$8,874 17	\$181 15	2.
1889	15,497 50	318 18	2.
1890	16,407 31	329 01	2.
1891	12,357 64	242 51	1.9
1892	9,734 28	442 30	4.5
1893	12,115 75	853 02	7.
1894	9,662 43	906 17	9.
1895	7,226 41	582 10	8.
1896	5,155 26	550 28	10.
1897	4,149 82	513 43	12.
Total	\$101,180 57	\$4,918 15	4.8

From the above statement it appears that there were \$101,180.57 of taxes levied during the ten years, of which less than five per cent. was paid by residents. The amount of taxes returned delinquent during the ten years was less than \$30,000. Adding to this the \$5,000.00 paid by residents and it would appear that non-residents paid into the town in the form of taxes about \$66,000. Town taxes (exclusive of county and state), for the period in question, amounted to \$60,624.14 and, as it is not likely that more than \$10,000 of this amount was paid to people who were not residents of the town, it follows that for

every dollar of taxes paid by residents of the town ten dollars were received from non-residents to be distributed among the people residing in the town. Under such circumstances the temptation to levy heavy taxes becomes very great.

According to the state census of 1895 the population of the town was 140 persons. The average school attendance for the ten years was about 42 pupils and the amount of money annually raised for school tax was about \$50.00 per pupil.

It has been said that the art of taxation consists in ascertaining how to pluck the greatest amount of feathers with the least amount of squawking; and the fact that non-resident owners of property in the town of Georgetown could be induced to pay an average of 12½ per cent. on the assessed valuation of their lands for ten years indicates a high degree of proficiency in the art.

In all fairness, however, it must be conceded that there is another side to the picture. In many towns—probably in the majority—expenses are kept within reasonable limits, and the non-resident finds his lands increased in value through the improvements made by residents to an amount far in excess of what he pays in taxes. In such towns the professional tax-fighter and tax-dodger is deservedly unpopular, and it is not to be wondered at that he is sometimes discriminated against by the assessor.

CONFISCATION BY TAXATION.

That property worth many thousands of dollars is annually confiscated in this state under the guise of taxation can not be denied by any one at all familiar with the practical workings of our present system. The greater part of the lands annually sold for taxes in the northern part of our state, are lands which owners are compelled to relinquish and abandon for the reason that the taxes will amount in the course of two or three years to more than the land is worth. This is especially true of the vast tracts of so-called "cut lands" or "pine slashings" upon which assessors seem to be loth to put valuations low enough so that owners can afford to hold them.

Special assessments for street improvements frequently result in practical confiscation. It is true that there are usually some

peculiar circumstances to account for this, as for example, where the tract in question is a corner lot, or a triangular block with streets on three sides, or a strip of land fronting upon the street. Hundred of such cases can be found in our large cities and, while they are exceptional, they illustrate the extreme hardship and injustice which may result from our present methods. In theory the benefits resulting to adjoining property from the improvement of the streets should fully compensate for the additional burden of taxation; but in practice the results are often otherwise, as expensive street improvements are frequently made far in advance of the actual necessities of the municipality and taxes levied upon the abutting property in excess of what it can be sold for after the improvements have been made. There seems to be urgent need of legislation which will put a stop to this form of confiscation.

WASTEFUL METHODS.

A detailed description of all the methods by which the moneys raised by taxation are squandered, wasted and stolen would fill a volume. A large portion of the sums thus annually lost to the tax-payers could be saved if more care and judgment were exercised in the selection of the officials who handle the public funds, and a more strict accountability insisted upon. But even when officials are honest and faithful a large amount of money is annually lost by methods which are a part of our system and seem to necessitate unnecessary expense. For example in the matter of

STATIONERY.

A very considerable saving could be effected by combining the assessment, tax and delinquent roll in one book, as explained in Appendix P. It is also entirely practicable to keep but one set of sales books or tax sale records in the county offices instead of two as at present. A further notable saving could be made by having all books and blanks furnished by the state at cost. This plan would greatly promote uniformity and accuracy. A considerable portion of the books now used are printed out of the state and the forms (as for example the assessor's oath) are often incorrect.

As appears from answers to special circulars sent out for information on this subject, there were only fourteen counties in the state in which the printing and binding of county records is done in the county, and the figures of cost given show that the amounts paid in those counties were considerably higher on the average than in the remaining counties of the state. One county, which contains four towns and a city of nine wards, paid for its assessment rolls, tax rolls, delinquent rolls and tax sales books, in 1897, \$990.00. Careful specifications, covering the size, quality of paper, binding, etc., of these books were submitted to various blank book publishers as also to the state printer for bids and all of the bids received for identically the same books which cost \$990.00, were below \$200.00, it thus appearing that the county in question paid \$800.00 more than was necessary for its books. In another county, comprising but two towns (and no cities or villages), the assessment, tax, and delinquent rolls and tax sales books cost, for 1897, \$756.00, while the books could have been duplicated by any reputable firm for less than \$100.00. Many other instances in which excessive amounts have been paid for books and stationery could be enumerated but enough has perhaps been said to show that there is room for economy in this matter.

COUNTY, TOWN AND SCHOOL ORDERS.

Under the present system orders are issued against the various funds voted to be levied in counties, towns and school districts long in advance of the actual collection of the tax. The statute provides that no interest shall ever be paid on any county order and it is often the case, especially in northern counties, that such orders have to be sold by those who receive them at a very considerable discount. In some counties the usual discount upon such orders is from 10 to 15 per cent. The result is that when the county purchases material, which would ordinarily cost \$85 or \$90 it is obliged to pay \$100 for it to cover the discount on the orders. But this is not the worst feature of the system, as many of the northern counties, on account of their inability to dispose of their tax certificates, are unable to cash the orders which they have issued even after taxes have been col-

lected. The holders of the orders put them into judgment, often making as many suits as possible in order to obtain large amounts of costs. The chairman of one board, who had investigated the matter thoroughly, assured the commission that the expenses of the county were increased nearly 40 per cent. by the order system.

As to town and school orders there is no law authorizing the payment of interest upon them except when they are put into judgment or issued under the limited provisions of § 941, R. S. ;* nevertheless, many towns have made arrangements with banks to cash their orders as fast as issued and interest is paid to the banks upon the sums so advanced. While there is no authority in law for this proceeding tax-payers have not usually objected to it for the reason that it was more economical than to have the orders discounted and put into judgment. It sometimes happens that the orders are sued upon and judgment obtained the same summer that they are issued and a levy to pay the judgment as well as the levy against which the orders were originally drawn go into the tax roll at the same time. The commission have been informed of one instance of a town which voted, at the annual town meeting, \$5,000.00 for highway tax. Orders were drawn against this fund to the full amount during the summer and the parties who eventually received them at a considerable discount brought a large number of suits and secured judgments in time to have a tax to pay the judgments put upon the tax roll for collection alongside of the original levy. It has been suggested that such occurrences could be prevented by enacting a law that no town or school order should be put into judgment until after the taxes for that year have been collected. Such a law was proposed at the last session of the legislature but failed of passage. It very often happens also that funds are over-drawn through mistake or otherwise and it has been suggested as a remedy for this that every order should show upon its face the balance remaining in the fund upon which it is drawn. It would seem to the commission that both of these suggestions are deserving of favorable consideration by the legislature.

*Town orders can now be made to draw interest. See Chap. 325, Laws of 1899.

REMEDIES.

As has already been intimated a large portion of what may be called excessive taxes are due to the recklessness and extravagance of public officials. This evil is to some extent unavoidable so long as the "human equation" is not eliminated from the problem. The remark is often made that exorbitant and unequal taxes are not so much the fault of the laws as of those who administer them. It is true that a more rigid supervision of taxing officials would put a stop to many abuses; but a still better remedy would be to elect none but honest and capable men to office.

A recent letter from a well-known citizen of northern Wisconsin, who resides in one of the largest taxing districts in that section, contains the following sentence: "Our assessor cannot read or write the English language, or any other language." And still people will look to the legislature and to tax commissions to remedy evils for which they themselves are chiefly to blame. No laws can be made which will supply ability and integrity to those who are deficient in these qualities and no system of taxation will work well which is not administered by competent and honest officials.

A witty writer once said that all that was necessary in order to obtain a perfect system of taxation was to change the constitution of the United States, the constitution of the state, the constitution of things and the constitution of human nature. While this is rather an extreme statement of the case the fact remains that all changes in a taxing system must be made with reference to the feelings, prejudices and beliefs of the people who are to be affected by them.

Some results can be accomplished by judicious legislation but too much must not be expected from this source. Among the many remedies for excessive taxation which have been suggested there are but three which the commission venture to recommend as free from objection:

1. *That the rate of town taxes, exclusive of state, county and school, be limited to two per cent. of the assessed valuation as fixed by the preceding county equalization; and further that*

the county board acting as a board of equalization be prohibited from materially raising or lowering the aggregate valuation of the whole county.

The average rate per cent. required for town purposes throughout the state is about seven mills on the dollar, or a trifle more than one-third of the proposed limitation. This limitation would affect but very few towns as will be seen by reference to Appendixes H, I and J. It may be argued that the limitation of two per cent. would be too low in some of the towns in the northern part of the state, but after most careful investigation of this subject the commissioners are of the opinion that no hardship would result from this limitation. A resident of one of the northern counties who has had many years' experience in town affairs in that portion of the state where taxes have usually been heaviest, and has carefully preserved statistics of taxes levied in some fifty towns in several counties for a term of years, has prepared for the commission the following statement of what he finds the *necessary* expenses of an average town in the northern part of the state to be:

Average assessed valuation of township.....	\$182,000
For current expenses.....	\$670 00
For support of poor	200 00
For highways and bridges.....	1,120 00
For all other purposes.....	110 00
	\$2,100 00
Average rate on assessed valuation for town taxes.....	.0115
Average necessary expenses for school purposes per town- ship	\$1,400
Average rate on assessed valuation for school taxes.....	.0077

It will be seen from these figures that the average amount necessary for town expenses is only a little more than one-half of the proposed limitation. It has been found that such limitations tend to bring the assessments up to more nearly the true value and thereby to equalize them, not only in each taxing district but in all the taxing districts in each county. With the facilities which are afforded to towns and school districts for borrowing, it does not seem likely that the limitation of two per cent. could work any real hardship. Whether a similar limitation should be extended to school taxes or not (in addition to those already provided by §§430, 430a, etc., R. S.), is a ques-

tion upon which the commission do not feel sufficiently informed to venture a recommendation.

The recommendation that county boards in making an equalization of the assessments of the various taxing districts should not materially change the aggregate for the whole county seems to be necessary for the reason that §1073 of the Revised Statutes is not entirely clear upon this point. That section requires the board to determine and assess the *relative* value of the taxable property in each taxing district and this has been sometimes construed to mean that if the valuation of certain towns were raised corresponding reductions should be made in the other towns. But the same section requires that the values so determined by them "shall be the full value according to their best judgment." This last provision has been taken as authority for making great changes in the total aggregate valuation for the county. After the passage of chapter 293 of the laws of 1895, which limited the amount of taxes to be levied in any town to "three per centum of the total assessed valuation of such town for the preceding year as equalized by the county board of equalization," a number of county boards in making the equalization increased the total aggregate equalized valuation of all the taxing districts in the county apparently for the purpose of evading this law. In one county the total assessed valuation of each town was multiplied by two and one-half. In 1897 several counties in the northern part of the state increased their total aggregate valuation very largely with no other apparent purpose than to evade the limitations. On the other hand, there were counties in the southern part of the state where the aggregate valuation was very greatly reduced with the apparent purpose of securing a lower equalization from the state board. It does not seem reasonable to suppose that the statutes originally contemplated that the county board would make such radical changes in the aggregate valuation of the whole county, under the guise of equalization. The evident purpose of the statute is that the board should *equalize* the assessments in the various taxing districts and if the words "relative value" were substituted for "true value," in §1073, R. S., there could be no mistake as to what is intended.

2. *That subdivision 13 of Sec. 776 of the Revised Statutes of 1898, which confers all the powers of villages upon towns which contain one or more unincorporated villages with a population of not less than 1,000, be repealed.*

While this portion of the statute has been held to be a general law it is in effect special in its operation, and there are at present, so far as can be ascertained, only seven, out of the 1,036 towns in the state, which are operating under this provision of the statute. The effect of this law has been to encourage certain unincorporated villages in the northern part of the state to spend very large sums upon electric light plants, water works, street improvements, police, fire departments and other local improvements without much reference to whether the legitimate needs of the respective communities required such improvements or not. It does not seem just that lands forty or fifty miles away from such villages should be heavily taxed for improvements from which they cannot receive any material benefits. It is natural that the people residing in the village, who usually constitute the majority of the voters in the town, should be easily led to vote large sums to be expended in the village when they know that the expenditure of such sums will greatly enhance the value of their own property at the expense of those not residing in the village. As stated elsewhere, every town in the state which is being operated under this system will be found among the twenty-five highest-taxed towns in the state; and the remarks in Appendix H show to what lengths of extravagance this plan sometimes leads. In one town in which the average town taxes annually raised, exclusive of state and county taxes, amount to about thirty thousand dollars the sum of \$4,500 is annually paid for hydrant rental; a very elaborate fire department is maintained; large sums are paid for electric lights and for street improvements; a town hall costing over \$30,000 has been built and lands forty miles away are annually contributing to these expenses. While it is true that it is not always practicable to obtain a just correspondence between taxes paid and benefits received, there seems to be an entirely unnecessary hardship upon land-owners in forcing them to contribute to so large an extent to improvements from which they cannot hope

to derive any direct or appreciable benefit. There is nothing in the law to prevent an unincorporated village from becoming incorporated, and the statistics show that the village organization is more favorable to economy than any other plan. The law in question provides that "all powers relating to villages and conferred upon village boards by the provisions of Chapter 40 of the Revised Statutes and all acts amendatory thereof, excepting those the exercise of which would conflict with the provisions of law relative to towns and town boards are hereby conferred upon towns and town boards," etc. It is perhaps unfortunate that the law leaves it to the town officers to discover *what* powers are conferred upon villages and which of those powers conflict, or do not conflict with the powers conferred upon towns. The commission are aware that the constitutionality of this act was sustained in the case of the Land, Log and Lumber Company vs. Brown, 73 Wis., 294, and are only recommending the repeal of it for the reasons that it seems to promote extravagance, to work injustice and to be wholly unnecessary.

3. *That the advertisement of the expiration of the time to redeem be dispensed with and the rate for advertising the delinquent list be reduced.*

A very large number of county and town officers as well as tax-payers have expressed their opinion to the members of the commission that the advertisement of the expiration of time for redemption, which under the present law is made about six months before the tax certificate is three years old, is an entirely useless expense. In the southern counties of the state there are scarcely any certificates to advertise and it is a matter of small importance whether the lists are printed or not. In the northern portion of the state, however, the lists are very large and the expense of printing the lists at thirty cents a description, the present rate provided by law, is a very serious burden. The number of certificates so advertised in 1897 amounted to more than 71,000 in the state, thus entailing an expense for advertising of over \$21,000 in addition to the great amount of work required of the county clerks in preparing these lists. Any person can ascertain whether his land has been sold for taxes and

when the time for redeeming will expire, by inquiry of the proper county clerk. It is the opinion of the commission that the printing of these lists does not serve any public purpose sufficiently important to justify the expense.

As to the amount to be paid for advertising the delinquent list in April and May of each year, the law at present provides that the printer shall receive twenty-five cents for each tract of land so advertised, with a further provision that when the number of descriptions exceeds four thousand the printing shall be let to the lowest bidder. From statistics which have been carefully compiled by the secretary of the commission it appears that the number of descriptions advertised delinquent in the state, in the year 1898 (exclusive of Columbia and Green Lake counties, which did not furnish this information) was 145,891. Of the seventy counties in the state there were eight in which the number of descriptions exceeded four thousand. In all of these eight counties the full rate of twenty-five cents a description was paid, except in Milwaukee county, where the work was done for three cents a description.* In one county the amount paid for advertising the delinquent list for 1897 was \$5,324.00. It is alleged, and evidence has been submitted to the commission to show that in some of the counties where the lists exceed four thousand descriptions the publishers of the papers have entered into a combination or pool by which competition by bidding was avoided. Whether this is true or not, the fact remains that sixty counties are now paying the twenty-five cent rate, one county pays three cents, one county pays six cents, two counties pay twenty-three cents, two counties thirty cents and one fifty cents. The law fixing the rate for printing was passed more than forty years ago when the expense of printing was much greater than it is now. It was desirable then, as it is now, to fix the rate sufficiently high so that local papers could afford

*This is for the *County* of Milwaukee. The *City* of Milwaukee collects taxes under its charter separately. It is worthy of remark that the *City* of Milwaukee, which raises nearly one-fourth of all the taxes in the State does not advertise property delinquent nor does it advertise the expiration of the time to redeem. The omission of these advertisements does not seem to cause any inconvenience to the taxpayers and has not so far as this commission is informed, given ground for complaint.

to and would print the lists. But it is believed that a much lower rate than twenty-five cents a description would still leave the local papers a good profit.

The argument is sometimes made that, as the charge for advertising is added to the cost of the certificate, it is not paid by the tax-payers. This would be true if the counties could sell all their certificates; but, as many counties have been compelled to take tax deeds on their certificates, or sell them at a small percentage of the face value, it often happens that only a small portion of the money which is paid out by the county is ever recovered.

It has come to the notice of the commission that various plans are resorted to, to increase the number of descriptions advertised as delinquent. One of these plans displayed so much ingenuity and proved so expensive to the county that it deserves special mention. A section of land which was practically worthless was platted into nearly 7,000 lots. This section of land was about eighteen miles from any railroad, five miles from the nearest highway and three miles from the nearest settler. The plat having been duly recorded it became necessary to assess the lots separately, and the taxes not being paid all of the lots were returned as delinquent. In this manner the work of the assessor, town clerk, town treasurer, and county treasurer was enormously increased and the county was compelled to pay twenty-five cents a description for advertising the lots in question. It is claimed that the whole scheme was a device to swell the delinquent list of the local paper. It has been suggested as a partial remedy against carrying out such schemes in the future that in cases where one person owns all of the lots in a block or all the forty-acre tracts in a section, the block or the section should be advertised as a single description.

CHAPTER V.

DEFECTS OF THE PRESENT SYSTEM AS TO THE COLLECTION OF TAXES.

A glance at the last two columns of Appendix N will show that of the sixteen and a half million dollars of taxes levied by the municipalities about one-sixteenth was returned delinquent in 1897. It thus appears that the methods of collection in this state are seriously lacking in thoroughness and efficiency. A great and unnecessary burden of expense is thus thrown upon the municipalities and the problem of financial management is rendered much more complicated and difficult than it should be. The laws have from time to time been made more favorable to the tax-payer and less favorable to the municipalities until a point has been reached which threatens to seriously embarrass some of the northern counties.

TIME FOR REDEMPTION AND RATE OF INTEREST.

The time given for redemption in this state is three years, at the end of which time the holder of the tax certificate can take a tax deed. But as the tax deed can be set aside at any time within three years for any mere technical defect upon paying or tendering the amount of taxes due, and as there is usually no difficulty in finding technical defects in the proceedings antecedent to the tax deed, the period for redemption is virtually extended three years longer, or until the tax deed becomes absolute by virtue of the statute of limitations. It will thus be seen that the tax-payer has practically six years in which to redeem. Of the 49 states and territories there are only seven which allow three years for redemption, while there are thirty-six in which the time for redemption is limited to two years or less.

Our statutes are also extremely liberal in limiting the interest penalty upon tax certificates to fifteen per cent. In Illinois the rate of interest for the first six months is 25 per cent., from six months to twelve months fifty per cent., from twelve months to eighteen months 75 per cent., and from eighteen to twenty-four months 100 per cent. In New York the rate upon tax certificates is 37½ per cent., in Dakota 30 per cent. and in Montana 50 per cent. It is true that there are states in which the rate is even less than in Wisconsin but it seems capable of demonstration that taxes are collected most thoroughly in the states where the rates are the highest.

The long period allowed for redemption and the comparatively low rate of interest in Wisconsin are highly favorable to the taxpayer, but interfere seriously with the prompt and efficient collection of the taxes. Many of the counties in the northern portion of the state are bordering upon bankruptcy by reason of the difficulty they experience in collecting taxes, and the opinion seems to prevail in those counties that a higher rate of interest upon tax certificates would not only cause a much greater proportion of taxes to be paid, but would enable the county to realize more promptly upon the certificates which come into their hands. It will be remembered that the rate of interest in this state was twenty-five per cent. until it was changed to fifteen per cent. by chapter 182 of the laws of 1891.*

Since that time many of the counties in the northern portion of the state have experienced great difficulty in disposing of their certificates. According to special statistics gathered from the county treasurers in October, 1898, there were tax certificates of the face value of \$1,350,796.71 held by the counties. And this too in spite of the fact that many of the northern counties have recently sold all their tax certificates at auction. Price county was compelled to sell certificates amounting at the face to about \$35,000.00 at ten cents on the dollar. Taylor county sold a large amount at twenty-two cents on the dollar. Iron county sold about \$30,000 worth face value, at twelve cents on the dollar. Ashland county advertised widely for bids and all bids received, on certificates amounting to about \$150,000 at the face, averaged

*In the city of Milwaukee the rate of interest on tax certificates is still 25% under the provisions of its charter.

only about ten cents on the dollar. It is needless to say that in all of these cases the counties have been greatly embarrassed financially by their inability to realize anything like full value on tax certificates. Many counties are now offering certificates of former years at the face value without interest and are still unable to dispose of them.

The usual argument against the twenty-five per cent. rate is that it is oppressive upon the poor man. But all persons familiar with tax certificate business know that the poorer people pay their taxes most promptly. The vast bulk of the certificates outstanding in the state are upon lands which have been denuded of the more valuable timber, and have been practically abandoned by their owners. It is believed that if the twenty-five per cent. rate were restored, a much greater proportion of taxes would be paid before sale and the counties in the northern part of the state would be enabled to collect their revenues more effectively than at present.

Many county officials have recommended that the rate of interest be increased to twenty-five per cent. and that the period of redemption be reduced to two years. The commission are inclined to the opinion that if these recommendations were adopted the counties referred to would be materially relieved in respect to the difficulties mentioned, and that such change would not operate unjustly to property owners. Perhaps as good results could be obtained, with less hardship to those who have not abandoned their lands, by shortening the period of *limitation of actions* to set aside tax deeds, from three years to two, without changing the period of *redemption*.

TIME FOR PAYMENT OF TAXES.

The commission would recommend:

*That the time for preparing the tax roll and turning it over to the treasurer be extended in towns and villages to the third Monday in December; that the time for collecting the taxes be extended to March first—the town and village treasurer being authorized to charge five per cent. from and after February first up to March first,—and that no extension after March first be granted.**

*Since the first edition of this report was published, these recommendations have been carried out by Chap. 335 Laws of 1899.

These recommendations are based upon a careful observation of the workings of our present system in many counties for a long term of years. It often happens that the county board do not readily agree upon an equalization of a county, nor upon the amount of taxes to be levied until late in the month of November, and it is not until this action has been taken by the county board that the county clerk can certify to the towns their proportion of state and county taxes. This does not leave sufficient time for the town clerks, especially in the towns comprising a large amount of territory, to compute the taxes and carry them out on the tax roll before the second Monday of December, which is the time now specified in the statutes for the performance of this act. It therefore often results that the roll is not completed until late in the month of December and thus the time for paying taxes, before the collectors' fees increase to five per cent. (January 11th) is very short and this is a great inconvenience not only to the treasurers but also to the tax-payers and especially to those who live at a distance and have to write to ascertain the amount of their taxes before they can remit. It is also inconvenient for people who own property in many different taxing districts and who may desire to look over the taxes in each district before paying them. It is customary in many counties to extend the time for paying taxes to the middle of March, but this plan works a hardship for the county treasurers who do not have, in such cases, sufficient time in which to prepare the delinquent lists for the printers. If the above suggestions were adopted it might be necessary to amend §1110, R. S., so as to allow the state tax to be paid on the second Monday of February instead of the last Monday of January as at present required.

POLL TAXES.

The commission feel justified in making the recommendation:

That the law authorizing the collection of poll taxes be repealed.

The chief reason for proposing the repeal of this law is that it has become practically a dead letter in many portions of the

state. Special statistics upon this subject gathered by the secretary of the commission disclose the fact that more than half the towns and villages in the state and about two-thirds of the cities did not collect any poll tax in 1897. There was not one county in which all the taxing districts raised a poll tax and there were eight counties in which not a dollar of poll tax was collected. Of the 1,137 towns and villages in the state only 493 made any attempt to collect any poll taxes, and the total amount which they collected was \$95,871.75. Of the 111 cities only 39 report any poll tax raised and the total amount obtained was the comparatively small sum of \$12,578.37.

Section 1252 authorizes the superintendent of highways to levy upon the goods and chattels of a person who neglects to pay his poll tax and in case no goods or chattels can be found to swear out a civil warrant. In default of payment of any judgment rendered against the defendant in such action "execution shall issue against the body of the defendant as in case of tort."

The fact that this drastic remedy is never resorted to, so far as the commission are able to learn, illustrates clearly the difficulty of executing laws which are not sustained by public sentiment and approval. Laws which cannot be enforced and will not be obeyed should be wiped off from the statute books as their retention only tends to weaken the public conscience and destroy that respect for the law which is the basis of all good government.

It may be of interest to know that the plan of making the payment of poll tax a prerequisite for the exercise of the voting franchise has been tried in Pennsylvania and Massachusetts with unsatisfactory results.

It was found that, though the tax was fairly well collected, it was paid in large part by political candidates who would seek to gain votes in this manner. The plan of making the payment of poll tax a condition of suffrage was abandoned by a constitutional amendment passed in 1891, and since that time it has been very difficult to collect the tax from persons not owning property.

In Ohio the constitution provides: "That the levying of taxes by the poll is grievous and oppressive, therefore the legislature shall never levy a poll tax for county or state purposes." (See §23, Art., VIII.)

In England the poll tax was fairly tried and the result is thus tersely stated by Dowell in his *History of Taxes and Taxation*: "Unfair and unpopular, it eventually was dropped as unsuited to England. The poll tax of 1698 was the last; and henceforth this form of tax passed together with the hearth money, into the list of taxes tried and never again to be imposed in England."

CHAPTER VI.

TAXATION OF NOTES, BONDS, MORTGAGES AND OTHER SECURITIES.

IN GENERAL.

The omission of this kind of property from assessment is perhaps the most noticeable of all defects in the administration of our tax laws, and in popular discussions the subject receives perhaps more consideration than any other. It might seem therefore, that the topic requires more extended consideration by the commission than any other. It is not deemed necessary, however, to go into any extended examination or presentation of statistics to show that such property largely escapes taxation. That it does so escape is virtually conceded by all who have given the subject consideration. Though perhaps unnecessary, a few facts may not improperly be mentioned to show that the experience of Wisconsin is no exception to the general rule.

From 1877 to 1897, the aggregate assessed valuation of real estate in Wisconsin increased from \$274,417,883 to \$519,990,552 or about 89½ per cent. During the same period the assessed value of personal property increased from \$77,362,481 to \$108,513,489 or only about 40½ per cent. It is generally agreed by economic writers that the aggregate true value of personal property is ordinarily about equal to that of real estate, at least that the former keeps pace with the latter, relatively, in a growing commonwealth. The figures above given would therefore indicate not only that personal property is very largely withheld from assessment in this state, but that the practice is steadily growing. In 1897, the total assessed value of money credits, notes, bonds and mortgages in the state was \$20,677,671. This amount is about 19½ per cent. of all personal property and is

only $3\frac{1}{3}$ per cent. of the assessed value of all real and personal property. These figures would undoubtedly be more instructive if comparison were made with the like statistics of former years. Unfortunately statistics of these items of intangible property in former years have not been compiled so as to afford such comparison. Some further facts of interest are shown in Appendix C, The small fraction of this class of property actually assessed is chiefly that owned by persons who have not acquired the art of evasion or whose scruples will not permit them to evade the law, and those whose situation is such that their property affairs are for the time being exposed to inspection, as in the case of estates in the probate court and the like.

Very many people look upon taxation as a system of enforced exactions. They do not regard payment as a duty or a moral obligation. Such people evade all forms of taxation if possible. They avoid taxation on intangible property more than any other simply because it is more easily withheld from assessment. Many who have scruples on the subject observe that others successfully evade assessment of such property, and, on the theory that full taxation of their own property would be unjust, adopt the same policy of evading the law. Thus the practice is easily inaugurated, and it grows like any other evil practice which has strong incentive and no adequate check. The pernicious custom of under-valuation of all classes of property fosters and promotes the practice of evasion. The under-valuation of one person's unenumerated intangible assets may readily be taken by others as an example of actual evasion and as an excuse for concealment. Assessments by the method of partial valuation are well known to be approximations merely, more or less unequal. Evasions are resorted to to offset such inequalities, real or supposed, and thus one evasion begets another. Again, very large numbers of people regard the taxation of moneys loaned and full taxation also of the property upon which the loan is secured, as double taxation which they have a moral right to evade. As the property itself can not ordinarily be hidden, the intangible thing, the mortgage, is kept out of sight if possible.

MORTGAGES.

Under the existing system a mortgage of real estate, or more strictly, the demand secured by such mortgage is deemed personal property and is liable to taxation as such according to its value. The real estate included in the mortgage is also liable to taxation according to its value without deduction or diminution on account of the mortgage. The present assessment laws do not treat demands secured by mortgage differently from other obligations to pay money. All are alike liable to assessment and are also subject to offsets or diminution to the extent of the bona fide debts owing by the holder of such demands. The assessment laws do not require the separate listing of demands secured by mortgage. Consequently, no data are obtainable from assessment statistics to show what amount of mortgages are actually included in any assessment, and the commission have been obliged to rely on other sources of information. While they have not been able to obtain definite data from any source, they feel fully warranted in the conclusion that only a very small proportion of mortgages liable to taxation in this state are in fact assessed. The information obtained on this subject comes largely from well informed citizens and from assessors and other officers of experience in administering the tax laws. While this testimony is to some extent a matter of opinion its substantial correctness can not be doubted.

As real estate mortgages are usually recorded, it might be supposed that the publicity of the record would render concealment impracticable. In actual experience, however, this is not the case. The most common method of evasion is to have the mortgage drawn in favor of some person residing out of the state or in some county other than that in which the mortgage is to be recorded. One of the usual features of this practice is a power of attorney, authorizing the collection and satisfaction of the mortgage, given by the nominal mortgagee to the real owner or such owner's agent. Sometimes the mortgage is at once assigned to the actual mortgagee or his agent and such assignment withheld from public record until the mortgage is discharged. This practice appears to be most prevalent in those parts of the state

where mortgage loans are most extensively made. Persons well informed upon the subject state that as much as ninety per cent. of the mortgages in Milwaukee county are recorded in the names of non-residents. In localities where assessors do not usually examine mortgage records for purposes of assessment, the practice mentioned does not prevail to any great extent.

REMEDIES.

Discussion of ways and means to prevent the omission of these intangible forms of property from assessment is as nearly threadbare as discussion of the practice itself. A considerable number of the ablest investigators have frankly declared that the direct taxation of intangible assets, as property, by the valuation method is wholly impracticable as to those who seek to evade and very unjust as to those who do not. But the greater number of suggestions and demands have been for more stringent laws and more drastic methods to compel individuals to disclose what they have of this kind of property and to compel assessors to discover and assess the same. State legislatures have frequently enacted laws of this character and many states have for years maintained most rigid systems in this respect, but in no case have we found that substantial or satisfactory results have been obtained. Prof. Ely, in his work on taxation, speaking of such systems, says: "It is characteristic of this system that the more you perfect it the worse you make it."

EXPERIENCE OF OHIO.

It is not thought worth while to set forth in detail the experience of various states which have adopted legislation of this character. The results have been substantially the same in nearly every instance. The experience in one will be as instructive as that of several. The state of Ohio is selected, because the laws in that state designed to secure the direct taxation of moneys, credits, etc., were very stringent and inquisitorial and because also, the operation of those laws has been very thoroughly investigated by a commission of able men. The report of this commission was made in 1893. In speaking of such laws the commission say:



"We have in Ohio the most efficient and minute scheme of bringing upon the duplicate 'assessment roll' all of these classes of property which has been devised in any state. Every citizen is bound under oath to make a complete return of his property. The list which he returns is to embrace all forms of personal property; if he declines to make the oath required by law, a penalty of fifty per cent. is added. * * * * * The statutes also provide a method by which the auditor may, through the probate court, call before him the citizen and examine him, if he suspects that the return is not a complete one. In addition to this, the county commissioners have authority to make a contract with such persons as may give information which will result in personal property being placed upon the duplicate. These persons are rewarded with a large proportion of the amount recovered through their efforts. * * * * * Bearing in mind these extremely stringent provisions of the law, it remains to determine how far they have proved effective."

The Ohio Commission have collected, and they present in this report, a great amount of statistical and other information showing almost conclusively that, notwithstanding the very rigid and inquisitorial nature of the laws, the great increase in the population and wealth of the state, and a large increase in assessments of real estate, the assessment of intangible personal property has relatively decreased in a very marked degree, particularly in the more important commercial and manufacturing districts in which such property is relatively most abundant. In speaking of the fruits of such legislation they say:

"This system or scheme of taxation has the appearance of equality. To tax all property at a uniform rate presents a proposition which commended itself to our fathers, when the present constitution was framed. * * * * * The system as it is actually administered results in debauching the moral sense. It is a school of perjury. It sends large amounts of property into hiding; it drives capital in large quantities from the state; worst of all, it imposes unjust burdens upon various classes in the community; upon the farmer in the country, all of whose property is taxed because it is tangible; upon the man who is scrupulously honest, and upon the guardian and executor and trustee, whose accounts are matters of public record. These burdens are unjust, because by the existing system, as it is in actual practice administered, these people pay the taxes which should be paid by their neighbors. * * * * *

"It is useless to pursue this subject further. It must be perfectly apparent to any one who will take the trouble to examine these figures, that while in the country counties where the assessor is personally acquainted with the circumstances of the taxpayer and knows his wealth, taxation of intangible property is perhaps feasible, it is in the city counties an utter failure. The general property tax has become in the city counties to a very considerable extent a tax upon tangible property only. It is confidently believed that no appreciable part of the intangible property existing in the city counties is reached by our method of taxation. It is the country counties which pay the taxes upon personal property. * * * *

* * * * "Fully one-half of the property of a modern state exists in intangible forms. Of this, all but a mere bagatelle escapes taxation entirely when the attempt is made to reach it in the form of property. * * * * And this is not all, nor is it the worst; the moral sense of the community is blunted; its citizens are made familiar with all manner of evasion; they are taught to lie. The reason for this state of things is apparent. It is clear that this class of property escapes because it can escape. It can be safely predicted that people will continue to evade the payment of their taxes upon intangible property, if for no other reason, simply because they can do so. * * * * The worst evils, however, which arise from these conditions, are that large numbers in the community are oppressed by the burdens thrown upon them. They pay the taxes of their neighbors."

It should be stated that the Ohio commissioners, in discussing remedies, finally declare that "the remedy is not, as it is urged with incessant iteration, to abandon the taxation of personal property altogether." The following are their chief recommendations:

1. That the most inquisitorial features of their tax laws be repealed.

2. That there be better administration of the tax laws by placing the assessing machinery in the hands of capable, disinterested and independent agents removed from the immediate influence of popular favor or displeasure, whose term of service will justify them in giving, if necessary, their entire time to the work, such agents to consist of, *a state board*, to be appointed by the governor from different political parties; *county boards*, to be

appointed by the state board, and *assessors of local districts*, to be appointed by the county boards.

3. That taxes be laid "on business with a view to reaching intangible property * * * * and also on corporations and enterprises whose ability to contribute can not justly be measured by a tax on their property" and to this end they propose, among other things, (1) an annual franchise tax on the corporations and enterprises mentioned, including railroads; (2) a privilege tax on transfers of lands by mortgage, deed or will and upon appeals, etc., in legal proceedings; (3) an increase and extension of the collateral inheritance tax.

EXPERIENCE IN NEW YORK.

The state of New York for many years had a general property taxing system, similar to that of Wisconsin, including a fairly rigorous requirement for the listing of personal property by the owner. In 1871, the operation of the system was very thoroughly investigated by a commission, the chairman of which was the late David A. Wells, who was an acknowledged expert of more than national reputation. The results of the investigation are quite fully stated in chapter IX to which the reader is referred. It will suffice here to state that the commission reached the conclusion not only that it was practically useless to attempt to tax intangible personal property directly, as *property*, but that the direct taxation of all other forms of personal property was so nearly impracticable and so unjust to most of those who do pay taxes on such property, that it should be abolished altogether.*

*It may be well to state in this connection, that in one of a series of articles on "The Principles of Taxation," published in *Popular Science Monthly*, for February, 1898, Mr. Wells takes the ground that all credits, including mortgages, etc., are not property in any proper sense but only evidences of a right in the property of the debtor; that the taxation of credits in addition to the taxation of the property of the debtor, which is potentially or expressly liable for the debt, is double taxation to all intents and purposes; that to tax such credits, even if practicable, is an unwise policy and unjust. Of course, there are very many who practically take this ground as to mortgages, but it is not considered the duty of this commission to take any ground or to present the arguments *pro* and *con* on this well worn and never settled theme. The article in the *Popular Science Monthly* above mentioned, contains an extract from a California paper, illustrating, in an amusing way, some absurdities which might result from an indiscriminate taxation of credits as property.

TREATMENT OF MORTGAGES IN CALIFORNIA.

In California more than ordinary effort has been made to tax credits, especially mortgages. By the constitution and statutes provisions were made to compel the mortgagee to pay a tax upon the amount of the mortgage and to require of the mortgagor a tax upon the value of the mortgaged property less the amount of the mortgage. An agreement by the mortgagor to pay the tax on the mortgage is declared to be void, and the mortgagee is made liable to suffer loss of interest as a penalty for entering into such agreement.

It is claimed by those who have made the subject a study, that in actual working the law does not accomplish its primary purpose, that is, to tax the holder of the mortgage. Prof. Plehn, who has made a study of the operation of the California tax laws,* in dealing with the subject of taxing credits, mortgages especially, makes the following statement, among others:

"Theoretically this procedure is justifiable if the tax remains where it is first laid. But in practice it does not fulfill the expectation of the framers of the law because the tax is generally shifted to the mortgagor in the form of higher interest. And as is usual, whenever any tax is completely and regularly shifted, the cost of shifting, as well as the tax, falls upon the owner. Since the [tax] rate varies in each year, the lender, in order to protect himself, charges from one-quarter to one-half of one per cent. more than the current rate of interest plus the tax. If the tax rate falls the mortgagee gains at the expense of the mortgagor.†

"The reverse is only partially true if the rate rises, for the margin allowed is always sufficient to cover this case. It is only in the rarest instances that the owner does not pay the tax. There are still other ways in which the shifting of the tax works hardship to the mortgagor. * * * * * It is not infrequently true that mortgages, good, but due, are called in and the borrowers compelled to give new ones at a higher rate of interest in anticipation of an increase in the tax rate, which may or may not come. * * * * * It would seem then that

*The General Property Tax in California, by Carl C. Plehn, 1897.

†The California State Board of Equalization estimate that in this way, by decrease in the tax rate, during the years 1890, 1891 and 1892, there was lost by mortgagors and gained by mortgagees over \$1,700,000. Report 1893-4, p. 9.

the object which the members of the constitutional convention hoped to accomplish by this plan of assessing mortgages, has not been wholly attained. To be sure, double taxation is avoided, which is a great gain over the system in vogue in many states. But inasmuch as the tax is shifted to the owner, and he is compelled to pay the cost of shifting and a number of other charges also, a great deal of injustice still remains. It is very probable that the injustice would not arise if the general property tax were so successfully administered as to reach all kinds of capital. But so long as any considerable amount of capital escapes taxation, the borrower of that particular form which is taxed has to pay the tax and the cost of shifting. Under present conditions in California, by far the best plan would be to tax the owner for the whole of the property and to exempt the mortgagee. * * * Double taxation is very nearly avoided in California. The treatment of mortgages, and of debts secured by deeds of trust or in other ways, as representing a part ownership of the property given as security, prevents one form of double taxation common in other states. Debts due residents of the state and taxed as 'solvent credits' of the creditor may be deducted from 'solvent credits' of the debtor."

Prof. Plehn's conclusions are not only that the mortgage law fails to fix the tax upon the holder of the mortgage but that the general property system fails in a marked degree to operate equitably. We quote again briefly: "Taken as a whole, it must be admitted that the California tax law is one of the best property tax laws that has ever been written. The statute depicts a general property tax which conforms very closely to the ideal for that sort of a tax. If any general property tax could fulfil the requirements of justice this one would approach closely thereto. If it is possible to administer any general property tax fairly this one could be so administered. If it is possible under any law to discover all the property owned by the citizen, it certainly ought to be possible to do so under this law. * * * In spite of the general excellence of the law, its operation is far from satisfactory. * * * The principal inequalities in the operation of this tax are due to the fact that personal property escapes taxation in very large measure. A glance at the chart will show that the assessment of personal property has not increased in proportion to the increase in the assessment of real estate. * * * In the seventeen years from 1880 to 1896 the increase in the assessed valuation of real estate has been 125%. But the increase in the assessed valuation of personal property has been only 8%.

TREATMENT OF MORTGAGES IN MASSACHUSETTS.

As to mortgages on *taxable* real estate, the Massachusetts laws are similar to those of California in the design to avoid taxation of both the mortgage and the real estate at full value; but the manner in which it is brought about is quite different and the results obtained are apparently much better. In Massachusetts the mortgage may be taxed if either mortgagor or mortgagee chooses to "return" it to the assessor for that purpose, and in such case the land is assessed at so much less. But the parties are permitted to stipulate that the mortgagor shall pay the taxes on both; and, it is said, this stipulation is invariably written in every mortgage. There is therefore no inducement for either party to return the mortgage for taxation. There can be no inducement for the assessor to compel such return or list the mortgage, if he has the power, for it would only serve to diminish the tax upon the land. Consequently, in actual working the land is taxed at its full value, relatively with other land, and the mortgage is not listed for taxation—is practically exempt.

These provisions were adopted by Massachusetts in 1881. Previous to that time, the mortgage debt and the mortgaged property were each liable to taxation in full. Opinion seems to be divided as to whether beneficial results have been secured by the change. It is contended by some that there has been a decline in the rate of interest on mortgage loans and corresponding relief to borrowers; others assert that the decline is not due to the change in the system and that the change is beneficial only to lenders by the virtual exemption of their mortgages, and that such benefit operates to increase the burden of others. The majority report of the Massachusetts tax commission (made in 1897) takes the ground that the change from the old to the new system has worked well and beneficially and that the chief features of their present system as to mortgages should be retained. We quote some of the statements contained in the majority report:

"It is not to be questioned that the competition in mortgage investments has been greatly increased by the change in the law, and that the tendency has been for the rate of interest on well secured mortgages to go down. Trustees and others

formerly liable to taxation on mortgages, and so hesitating to make them, now compete for them actively, and are willing to accept a low rate of interest. Undoubtedly a general decline in the rate of interest for all investments has taken place during this period, which accounts in part for the lower rate on mortgages. But we believe that the change in the tax law made in 1881 has tended to bring about a decline in the rate of interest on mortgages, security being the same; and this decline has been as great as could be expected in view of the conditions prevailing at the time when the law was changed.
* * * * * Whatever may have been the precise effects of the act of 1881, we are of the opinion that the general principle which underlies that act should be maintained; namely, that there should not be taxes both on the mortgage and on the mortgaged estate, and that there should be only one tax on the property, whether under mortgage or not.

"The only question can be whether the method adopted by the commonwealth for bringing about this end is the best one. The other feasible method is that followed by the state of California. * * * * * As compared with other loans and investments in California, mortgages there usually bear two per cent. additional interest. The additional interest so charged is higher than the tax rate, for the lenders on mortgages are able to secure not only enough to compensate them for the taxes imposed, but something more by way of insurance against possible future rise in the tax rate. What the borrower gains through the payment of taxes on the part of the lender, he loses, and something more also, in the form of a higher interest charge.*

"We conclude that it is inexpedient to make changes in the legislation of the commonwealth as to the taxation of mortgaged property. In view of the experience of California, and of the general probabilities of the case, we believe that the taxation of mortgages by a certain and unfailing process would bring about a rise in the interest charge at least to the extent of the tax."

In the minority report of the Massachusetts commission, it is contended, among other things, that the virtual exemption of mortgages can not operate to reduce interest rates for the reason chiefly that such rates are practically controlled and determined by the conditions of money markets throughout the country generally.

*The Massachusetts Commission, referring to the experience of California, say that the statements of Prof. Plehn (already mentioned); are confirmed in letters received from residents of California.

CONCLUSIONS.

We have seen that in California and Massachusetts provisions making the mortgage taxable and exempting so much of the value of the land as is represented by the mortgage, result in virtual exemption of the mortgage and full taxation of the land. We have seen also that in Ohio and New York the conclusion is reached, upon thorough investigation of laws carefully designed to reach intangible assets, that attempts to tax such forms of property directly operate only partially and very unequally. Practically the same conclusion is reached in Massachusetts and other states. It further appears that attempts to refine or perfect methods of reaching such assets directly, as by sworn detailed statements from property owners and the like, do not afford any lasting improvement.

In New York and Massachusetts it is recommended that laws for the direct taxation of this class of property be repealed and that substitutes be adopted to reach such property indirectly. The chief substitutes proposed in Massachusetts are an inheritance tax, and a personal tax on the occupiers of dwellings, to be computed by a stated percentage of the annual rental value of the dwelling in excess of \$400. The principal substitute proposed in New York is to treat one half of the market value of dwellings and other buildings as measuring the value of the owner or occupier's personal property and to tax him upon the amount so ascertained in lieu of a tax upon personal property directly, or, to treat three times the annual rental of dwellings and other buildings as the basis of the owner or occupier's personal property taxes.

While fully concurring in the conclusion reached in other states, that an attempt to tax directly most forms of intangible assets is only partially successful, and that so far as successful the law operates quite unequally, we are still unable to recommend the repeal of the law for the taxation of such property at the present time. Our chief reason for this is the want of a complete substitute meeting our approval. The habitation tax in Massachusetts and the somewhat similar plan proposed in New York are the only complete substitutes thus far sug-

gested. We are not inclined to recommend either of these at this time. Their practicability has not been demonstrated in this country; their adoption would involve radical changes; and as to such propositions we think it best to wait until a trial in other commonwealths has shown them to be feasible. This leaves us to the suggestion of such improvements and partial substitutes as seem practicable and desirable.

We recommend an inheritance tax as a partial substitute which, as a tax burden, would rest, without shifting, upon intangible property not reached under present methods more than upon any other property. It would thus supplement the present system in the very feature wherein it is most inefficient. A general discussion of the inheritance tax is contained in another part of this report.

We recommend that the entire machinery of assessments be placed in the hands, or at least under the supervision, of capable and disinterested agents whose term of office, compensation and mode of selection shall be such as to remove them as far as possible from the influences of political or popular favor or displeasure, and enable them to devote their entire time to the work, such agents to have a responsible head in the person of a state officer or board. Under our present system there is practically no supervision of the administration of tax laws. That such supervision is necessary is shown by the fact that most of the existing evils are due to failure to properly administer the law rather than to faults in the law itself. The supervision suggested should extend to all administrative features as well as the matter of assessment. We have confidence that the assessment of intangible assets could be very materially increased and made much less inequitable in the hands, or under the supervision, of such agents, and that without some such method very little improvement can be expected.

CHAPTER VII.

TAXATION OF CORPORATIONS.

IN GENERAL.

Except as otherwise specially provided, corporations pay taxes upon property valuations the same as natural persons. This applies to foreign corporations as well as those organized under the laws of this state. As to all corporations, taxed upon property valuations, there are no provisions for a tax upon the corporation franchise, that is, upon the legal right to exist and do business as a corporation. A fee is charged by and paid to the state upon the organization of any business corporation, graduated in most cases according to the amount of capital; also upon amendments of corporate articles. Stat. 1898, §1772, subd. 7. But such fees are charged to corporations organized under general law without reference to the method by which they are taxed and can not be regarded in any proper sense as a franchise tax.

The number of corporations has greatly increased in recent years and at the present time a very large part of the mercantile and manufacturing business of the state and a great many other kinds of business enterprises are conducted by and through corporate organization. The great majority of such corporations are taxed by the ad valorem or property valuation method only. The corporations which are taxed by methods other than those applied to natural persons are for the most part corporations of the class known as *quasi* public corporations. The method is in form an annual license fee in lieu of taxes upon property and franchises. The corporations taxed by this method include railroad, street railway, telegraph, telephone and electric light and power companies; fire, life and naviga-

tion insurance companies; sleeping car, boom, trust and title guaranty companies.

TAXATION OF RAILROADS.

It would be impossible to condense in a short space any description of the various systems of taxing railroads prevailing in this country. Any such attempt would present a variety of details and methods. The enumeration would include various and widely different attempts to apply the principles of the general property tax of the system of percentages of gross earnings and of net earnings, of licenses and special licenses, of taxation according to mileage or according to valuation of capital stock, and, in many states, a combination of several of these methods.

Most of the states have come to act on the theory that it is impracticable to have this kind of property assessed exclusively by local assessors and in a considerable number of states, the earnings of railroads are made the basis of determining the amount of the tax.

Prior to the year 1854, comparatively little attention had been given to the taxation of railroads in this state. In that year a statute was passed by which the legislature committed itself to the theory of taxing on the basis of gross earnings and imposed a tax equal to one per centum of the gross earnings and in lieu of all other taxes. In the year 1862, the license fee was increased to three per centum of the gross earnings and in 1874 it was again increased to four per centum and remained at that rate until 1876. By the legislation of that year railroads were divided into three classes according to the amount of gross earnings per annum and a different rate of license was imposed on each class.

The sections of the statute which now regulate the subject are as follows:

"Every railroad company and every person operating a railroad in this state, except railroads operated by horse power, shall, on or before the tenth day of February in each year, make and return to the state treasurer in such form and upon such blanks as shall be furnished by him a true statement of the gross earnings of their respective roads for the preceding

calendar year, of the number of miles of road operated by each such company or person and the gross earnings per mile per annum during such year; which statement shall be verified by the oath of the secretary and treasurer of such companies or of the person so operating such railroad." R. S., §1211.

Section 1212 provides for applying for the license and receiving the same.

"The annual license fees for the operation of such railroads within the state shall be as follows:

1. Four per centum of the gross earnings of all railroads, except those operated on pile and pontoon or pontoon bridges, whose gross earnings equal or exceed three thousand dollars per mile per annum of operated railroad.

2. Three and one-half per centum of the gross earnings of all railroads, except those operated on pile and pontoon or pontoon bridges, whose gross earnings equal or exceed two thousand five hundred dollars and less than three thousand dollars per mile per annum of operated railroad.

3. Three per centum of the gross earnings of all railroads, except those operated on pile and pontoon or pontoon bridges, whose gross earnings equal or exceed two thousand dollars and are less than two thousand five hundred dollars per mile per annum of operated railroad.

4. Five dollars per mile of all operated railroads, except those operated on pile or pontoon bridges, whose gross earnings equal one thousand five hundred dollars per mile per annum and are less than two thousand dollars per mile per annum of operated road and in addition two and one-half per centum of their gross earnings in excess of one thousand five hundred dollars per mile per annum and under two thousand dollars per mile per annum.

5. Five dollars per mile of operated road by all companies whose gross earnings are less than fifteen hundred dollars per mile per annum.

6. Two per centum of the gross earnings of all railroads which are operated on pile and pontoon or pontoon bridges, which gross earnings shall be returned as to such parts thereof as are within the state.

One-half of the license fee shall be paid at the time the license so issues and one-half on or before the tenth day of August in each year." R. S., §1213.

DECISIONS OF OUR COURTS ON THE GROSS EARNINGS SYSTEM.

The history of railroad taxation in Wisconsin involves a celebrated legal controversy as to the power of the legislature under the constitution to enact statutes of this character. Soon after the passage of the act of 1854, an action was commenced to restrain the supervisors of Waukesha county from collecting a tax levied and assessed upon the road, track and fixtures of a railroad company, on the theory that the act taxing railroad and plank roads had made the percentage on the gross earnings a sum in lieu of all taxes upon property of that character. Although there was no written decision in the case in the supreme court, the effect of the decision was that the legislature had exempted all property of railroads from taxation for county, town and school purposes and that the exemption was constitutional and that it had also exempted such property from all taxes for state purposes and from all other taxes on the basis of valuation and in lieu thereof required railroad companies to pay to the state treasury for the use of the state a sum equal to one per centum of the gross earnings and that such legislation was valid. In the celebrated case of Knowlton vs. Supervisors, 9 Wis., 410, in the opinion written by Chief Justice Dixon, this decision of the supreme court was overruled and it was held that this legislation was in violation of the constitution of the state requiring that the rule of taxation should be uniform and that the provisions of the constitution providing that taxes shall be levied upon such property as the legislature shall direct did not sanction a discrimination providing for taxing a particular kind of property by a different rule from that by which other property was taxed and that all kinds of property must be taxed uniformly or be absolutely exempt.

The subject again came before the court in the case of Attorney General vs. Winnebago Co., 11 Wis., 35, in which it was held that the one per cent. of the gross earnings of the plank roads and railroads was a tax upon the roads although not assessed upon their valuation and that it was not a bonus for the right and privilege granted to construct and maintain the

roads in this state and that the primary object of the payment was to raise revenue, and the case of Knowlton vs. Supervisors, 9 Wis., 410, was approved. Again in 1862, the question came before the supreme court in the case of Kneeland vs. The City of Milwaukee, 15 Wis., 454. At the beginning of this litigation Chief Justice Whiton, and Justices Smith and Cole were the members of the supreme court, but when the case of Knowlton vs. Supervisors was decided Dixon was chief justice and Cole and Paine were associate justices. When the questions came before them, Judges Dixon and Paine maintained that these acts were unconstitutional while Judge Cole was in favor of abiding by the first decision which upheld the act. Although Dixon, C. J., and Justice Paine did not change their views on the constitutional questions involved, they finally came to the conclusion that if they adhered to the decision it would invalidate the entire taxes of the state and that the court would not be justified in adhering to a departure from a decision once made upon the construction of a constitutional provision where such a departure must uproot so extensively, both the private and public business transactions of the state; and thus on the principle of *stare decisis* alone, this form of taxation was held to be in harmony with the constitution of our state.

It thus became settled in this state that the legislature has power to prescribe not only the property to be taxed but the rule by which it must be taxed and the only limitation of that power is that the rule shall be uniform, and that the power to prescribe what property shall be taxed necessarily implies the power to prescribe what property shall be exempt.

A very interesting and valuable discussion of the history of these questions will be found in the opinion rendered by Mr. Justice Cassoday, now Chief Justice, in the case of Wisconsin Central Railway Co. vs. Taylor Co., 52 Wis., 37.

RECENT DECISIONS OF THE FEDERAL COURTS.

In the federal courts it has long been a controverted question whether it is competent for a state legislature to pass an act for the collection of revenues based upon the gross earnings of railway business where it extends into several states. It was a

question of far less difficulty where the railway was a domestic corporation since it was held that a tax of this character was one upon the franchise of the corporation and was the exaction of a payment for the privilege of exercising such corporate franchise.

But where the corporation to be affected was a foreign corporation, the question was involved in much greater difficulty. In 1891 in the case of *Maine vs. Grand Trunk Railway Co.*, 142 U. S., 217, the Supreme Court of the United States rendered a decision which it is claimed sustains the contention that a tax may be collected on the basis of gross earnings from business within the state whether the corporation be of domestic or foreign origin. A portion of the statute of Maine was as follows: "When a railroad lies partly within and partly without this state, or is operated, as a part of a line or system extending beyond this state, the tax shall be equal to the same proportion of the gross receipts in this state, as herein provided, and its amount determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in this state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within this state."

The court treated the tax as an excise tax upon the defendant corporation for the privilege of exercising its franchise within the state of Maine, and held that "the privilege of exercising the franchise of a corporation within a state is generally one of value, and often of great value, and the subject of earnest contention. It is natural, therefore, that the corporation should be made to bear some proportion of the burdens of government. As the granting of the privilege rests entirely in the discretion of the state, whether the corporation be of domestic or foreign origin, it may be conferred upon such conditions, pecuniary or otherwise, as the state in its judgment may deem most conducive to its interests or policy. It may require the payment into its treasury, each year, of a specific sum, or may apportion the amount exacted according to the value of the business permit-

ted, as disclosed by its gains or receipts of the present or past years. The character of the tax, or its validity, is not determined by the mode adopted in fixing its amount for any specific period or the times of its payment. The whole field of inquiry into the extent of revenue from sources at the command of the corporation, is open to the consideration of the state in determining what may be justly exacted for the privilege. The rule of apportioning the charge to the receipts of the business would seem to be eminently reasonable, and likely to produce the most satisfactory results, both to the state and the corporation taxed."

Maine vs. Grand Trunk Railway Co., 142 U. S., 217.

State Tax on Railway Gross Receipts, 15 Wall., 284.

It has been claimed, however, that this was a domestic corporation leased by the Grand Trunk Co., and that in view of the facts of the case, the court simply decided that the states could impose a tax upon the franchise of a domestic company to be measured by the gross receipts whether they were derived from interstate commerce or not and that any language of the decision beyond this was *obiter*. We do not understand that this mode of taxing railroads carrying on interstate business is generally conceded by the companies to be constitutional, but that it is generally acquiesced in as reasonably satisfactory.

ASSESSMENT OF RAILROAD PROPERTY BY LOCAL ASSESSORS.

Wisconsin was one of the early states to adopt the method of taxing railroads on the basis of gross earnings and our experience has been frequently and favorably commented upon by the residents of other states in which railroad property was assessed by local officers.

It is now generally conceded by economists and practical legislators as well that there are serious difficulties in the way of assessing railroad property in the same way as other property. The fact that, although a railroad extends through many towns and counties and even into different states, it should still be treated as one line and should not be divided is well recognized by the courts and rests on plain grounds of public policy. It is

very evident that this is a form of property which would be likely to be assessed on many different theories if left to local assessors, and that the opportunities of such officers to ascertain the relative values of different parts of the line are comparatively limited.

In Ohio the practice prevailed for some time of having the assessment made by county auditors. This would evidently be preferable to assessments by the officers of still smaller taxing districts. But in the able report of the tax commission of that state for 1893 complaint was made by the commissioners that the taxes collected from railroad companies were wholly inadequate and that the railroads of the state paid taxes upon a valuation of only from 25 to 30 per cent. of their real value; that they did not bear their fair share of the burdens of taxation as compared with other tax-payers. They pointed out that the boards of county auditors were not constituted for efficient work; that their membership was frequently changed; that the officers composing them were usually without special knowledge of railroad property, who had little time or opportunity for acquiring such knowledge and they recommended that the appraisal of the property of railroads should be made by a state board, free from local influences and prejudices who could deal with the property in its entirety and have time to prosecute the investigation and gather the necessary information.

ASSESSMENT BY STATE OFFICIALS ON BASIS OF VALUE.

Although for some years there was a strong tendency toward the system of taxing railroads on the basis of earnings, there is now, especially in the northwestern states, a decided tendency toward a system by which railroad property is assessed by state officials according to its value as ascertained from thorough investigation by persons having every opportunity the law can give.

Although the general plan now referred to differs in its details in different states and no condensed statement of the plan can be strictly accurate, there are certain general features which are common to various states. According to this system desig-

nated officers of the company are required to return sworn statements or schedules to tax commissioners or other state officers, specifying in detail the length of the line with all its tracks and the proportions thereof in each county and municipality in the state and all the rolling stock operated by the company and all its personal property of every kind, a particular description of the track and iron and mode of construction and the length of time of construction. A detailed statement is also required of all the land owned or used in each municipality and all its right of way, including the station houses and other buildings and all the usual appurtenances and other real estate and tangible property, the amount of capital stock including the market value, or if there is no market value, the actual value of the shares and in some cases a list of the shareholders and their places of residence, and the total amount of all indebtedness except for current expenses. In some cases the report is also required to state the gross earnings of the entire road, the gross earnings in the state, the operating expenses of the entire road and the operating expenses within the state, and also the net earnings of the entire road and the net earnings within the state. The neglect to furnish these sworn statements is visited with a heavy penalty and false statements are punishable as perjury.

The state officers to whom these reports are made are given full opportunity to demand additional statements and in some cases are given power and authority to subpoena and examine witnesses on oath and compel their attendance and the production of books and papers.

After obtaining this information the tax commissioners or other state officers assess the railroad property and certify the result to the proper county officers who, in turn, compute the amounts and certify them to the several towns and cities in the county.

In some cases the officers of the railroad company are required to also make a report to a county auditor or other official of the respective counties, giving a full statement, etc., and it is made his duty to furnish to the assessor of each municipality a description of the personalty and of the land other than the railroad track, which should be properly listed within the municipality.

Some of the advantages of such a system are that the assessment is made by those who have the opportunities and means of ascertaining the true value of the property and by persons personally skilled and competent for the task.

Moreover, by this system, all the property of the company is reached and the common complaint that it is not taxed on the same basis as the property of individuals is answered. There is the further fact that this is essentially a tax upon property, a mode which has been sustained by a long line of decisions of the Supreme Court of the United States and it is open to less objection on constitutional grounds than taxation upon the gross receipts where interstate commerce is affected.

In quite a majority of the states the plan has now been adopted of having a valuation of railroad property, or at least a part of it, by state commissioners or other state boards specially charged with the duty of investigating and appraising the value of this form of property.

Although by this system, in numerous states, the taxes are apportioned in the various counties and divided between the localities and the state, it is probably not a necessary part of the system, and there would seem to be no good reason why the taxes might not be paid wholly into the state treasury as they now are in Wisconsin.

DISTRIBUTION OF PROCEEDS OF RAILWAY TAXATION.

By the present mode of taxing railroads in Wisconsin every tax-payer in the state shares in the benefits derived from the tax. In the year 1897, \$1,265,094.54 were paid into the general fund of the state by the railroads in the form of licenses or taxes. This of course was exclusive of the taxes paid in the various localities on lands owned by the railroads, but not used for railroad purposes. These moneys were applied to the general state expenses and diminished by that amount, the sums which would otherwise have been collected from other tax-payers.

The rural districts of the state remote from railways had the benefit of the moneys thus raised in common with the cities and other districts traversed by railway lines. We have frequently

heard the complaint from tax-payers residing in the large cities that the valuable railway property within the city limits should pay its taxes to the city which bears the burden of protecting such property, and not to the state, and that a system should be adopted by which railway property, like other forms of property, should be assessed and taxed in the municipality where it is situate, and we find that this has been a frequent complaint in other states. It may be a partial answer to this complaint that railroads are peculiarly subject to the control of the state, that they derive their valuable franchises from the state, and are at times vitally dependent upon the state for protection. Nor is it to be overlooked that the large cities derive in many ways, great benefits from the fact that they become great railway centers.

Moreover, municipalities in which valuable railway property is situate, have of course, the benefit of railway taxation although not in full proportion to the value of earnings of such property within their limits.

It is thus apparent that any proposition to change from the present mode of taxing railroads involves very important questions beside that of the amount of revenue.

CLASSIFICATION OF THE RAILROADS AND RATE OF TAXATION.

So long as the system of taxing on the basis of gross earnings exists it is evident that careful attention should be given to the subject of classification.

There are several instances which illustrate that the existing classification sometimes leads to singular results which would seem to call for some correction.

The taxes paid by the Green Bay & Western railroad in 1897 were \$3,745 and its gross earnings were reported at \$442,319 or \$1,965.86 per mile. Under the existing law, if the road had earned \$35 more per mile it would have paid a tax of \$13,500 instead of \$3,745. That is, a difference of less than \$8,000 of gross earnings by this road made a difference in its taxes of nearly \$10,000.

As a further illustration the taxes paid by the Kewaunee, Green Bay & Western road were \$609.33 and its gross earnings

\$72,083.00 or \$1,964.12 per mile. If the road had earned \$36 more per mile it would have paid a tax of \$2,202 instead of \$609.33; that is, a difference of about \$1,300 on its gross earnings made a difference in its taxes of nearly \$1,600.

We submit herewith a table showing the length of line in this state, the cost thereof, the gross earnings in the state, the gross earnings per mile in the state and the tax paid by the respective railroads for the year 1897, as reported by the respective companies. We are indebted to the secretary of state and the railroad commissioner for these figures.

Name of Company.	Miles.	Cost.	Gross earnings.	Gross earnings per mile.	Tax
Abbotsford & Northwestern...	15.16	\$232,000	\$15,486 38	\$1,021 52	\$78 80
Ahnapee & Western	34	464,632	24,206 90	711 97	170 00
Big Falls Railway Company...	10		7,039 86	439 99	80 00
Chl., Milwaukee & St. Paul.	1,650.71	67,400,572	10,815,284 18	6,551 89	432,611 37
Chicago & Northwestern	1,579.62	56,471,021	10,164,969 85	6,435 07	406,598 79
Chicago, St. P., Minneapolis & Omaha	621.66	24,586,315	3,177,232 86	5,110 88	127,089 31
Chl., Burlington & North'n.	223.10	11,085,630	1,191,722 15	5,341 65	47,638 88
Chl., L. Shore & East'n	12.16	174,578	48,032 50	3,950 04	1,921 30
Chicago, Madison & North'n (Ill. Central)	91.31	3,204,822	86,662 86	949 11	456 55
Chippewa Riv. & Menomonee	32.50	255,344	7,804 86	240 15	162 50
Drummond & Southwestern...	21.72	153,450	14,464 65	665 96	108 16
Dul., So. Shore & Atlantic...	110.60	8,500,000	143,241 77	1,295 13	553 00
Duluth Short Line	1.75	92,837	12,059 23	6,890 96	482 37
Duluth, Superior & Western.	12.25	350,000	59,513 15	4,858 22	2,380 53
Dunbar & Wausaukee	13.50		20,126 21	1,490 82	67 50
Eastern Railway Company of Minnesota	22.10	3,000,000	425,337 91	19,248 32	17,015 52
Fairchild & Northeastern	22	155,331	7,381 35	335 61	110 00
Hazelhurst & Southeastern...	17	102,139	22,235 11	1,310 89	85 00
Iola & Northern	4.70	38,000	4,207 03	895 11	23 50
Green Bay & Western	225	10,100,000	442,319 81	1,965 86	3,745 50
Kickapoo Valley & Northern.	51.30		27,711 98	540 19	256 50
Lake Superior Terminal & Transfer Railway Company	15.70	294,134	4,686 06	298 47	78 50
Mattoon Railway Company...	19.36		9,664 44	499 19	96 80
Milwaukee & Superior	25.04	326,424	34,108 74	1,362 17	125 20
Marshfield & Southeastern...	30	850,000	22,083 95	736 13	150 00
Marquette, Tomah'k & Western	14.30	127,000	8,265 62	578 01	71 50
Milwaukee & Wauwatosa	6		8,178 29	1,363 05	30 00
Minnesota & Wisconsin	26	250,000	23,087 64	887 98	130 00
Minneapolis, St. P. & Sault Ste. Marie	271.45	12,776,960	1,051,123 45	3,872 25	42,044 94
Northern Pacific	101.44	75,000,000	309,792 86	3,053 95	12,391 71
N. W. Coal Railway Co.	19.61	323,590	37,108 85	1,892 39	290 49
Oshkosh Transportation Co.	4.28	70,000	9,263 00	2,163 32	277 89
Rice L., Dallas & Menomonee	7.28		9,435 94	1,296 15	36 40
St. Cloud, Grants'g & Ashland	12	81,036	7,242 66	608 55	60 00
West Range	7		408 69	58 38	35 00
Winona Bridge Railway Co.	54		10,642 81		212 86
Wisconsin & Chippewa	19	208,319	11,605 95	610 84	95 00
Wisconsin & Michigan	40.12	981,432	90,930 73	2,226 47	2,727 92
Whitcomb & Morris	6	9,331	3,133 50	522 25	30 00
Wis. Central Railroad Co.	575.82	21,718,291	2,270,776 15	3,943 55	90,831 04
Wisconsin Central Company.	284.97	12,356,915	1,427,259 45	5,008 46	57,009 38
Chicago, Lake Superior	3		1,160 64	386 88	15 00
Kewaunee, Green B. & Western	36.70	1,083,350	72,063 19	1,964 12	609 33

By a little computation it will be found that the roads in the first class pay as taxes about forty-five one-hundredths of one per cent. of the cost.

The roads in the third class pay about twenty-eight one-hundredths of one per cent. of the cost.

The roads in the fourth class pay about four and one-third one-hundredths of one per cent. of the cost.

The roads in the fifth class pay about one and eight-tenths.

It thus appears that under the classification and operation of the present act a railroad costing over \$3,000,000 may pay a tax of less than \$500. One costing more than \$450,000 may pay a tax of less than \$200 and one costing over \$200,000 may pay a tax of less than \$100, one costing over \$800,000 may pay a tax of only \$150. These are only a few illustrations of many similar ones furnished by the preceding table.

It may be urged, and perhaps with truth, that the cost of rail-ways in Wisconsin is not a fair index of their present value, and it is true that some of them have been, and are now, in the hands of receivers. And yet we can not entirely disregard the cost in estimating the value of railroad property as well as other property and we have no doubt but that the railroads of Wisconsin are taxed at a considerably lower rate than the other tangible property in the state.

We are of the opinion that the mileage basis of \$5' per mile should be no longer continued and that if the present system is to be continued there should be a closer classification of the rates in such a manner that a very slight difference of earnings per mile would not so unfavorably affect the revenues of the state.

It is a complaint which has been often made to us that the railroads do not bear, under the present methods, their proper share of the public burdens. It is especially urged that during periods of financial depression and consequent diminished earnings, the taxes paid by them are greatly diminished while other tax-payers have no such relief.

The law creating this commission is so framed that we have no power to obtain information other than that which is open to all citizens. We have no power of taking testimony or examining witnesses and compelling the production of books and papers.

While, for these reasons, we are not now prepared to either recommend specific rates of increase of the per cent. on gross earnings, or a change to the system which is coming to prevail in surrounding states, it is our judgment that the subject should be thoroughly examined and investigated either by a committee having full powers or by a permanent commission or board having authority commensurate to the importance of the undertaking.

The following table furnished us by the kindness of the secretary of state shows for the years stated, the

Yield of the Railroad Tax.

Fiscal year ending Sept. 30, 1882...	\$586,328.58
Fiscal year ending Sept. 30, 1883...	683,082.51
Fiscal year ending Sept. 30, 1884...	754,269.44
Fiscal year ending Sept. 30, 1885...	733,195.57
Fiscal year ending Sept. 30, 1886...	747,870.99
Fiscal year ending Sept. 30, 1887...	763,994.56
Fiscal year ending Sept. 30, 1888...	1,068,632.96
Fiscal year ending Sept. 30, 1889...	947,772.04
Fiscal year ending Sept. 30, 1890...	1,008,559.04
Fiscal year ending Sept. 30, 1891...	1,140,046.64
Fiscal year ending Sept. 30, 1892...	1,220,674.88
Fiscal year ending Sept. 30, 1893...	1,156,260.75
Fiscal year ending Sept. 30, 1894...	1,438,758.66
Fiscal year ending Sept. 30, 1895...	1,175,752.52
Fiscal year ending Sept. 30, 1896...	1,172,793.62
Fiscal year ending Sept. 30, 1897...	1,265,094.54

TAXATION OF EXPRESS COMPANIES.

In taxing express companies most of the states proceed upon the theory that the tax should not be limited merely to the tangible property found in the various localities.

In numerous states a license fee is required on the basis of gross receipts, or gross receipts in addition to the tax on their tangible property.

In others the tax is graded according to mileage or according to mileage in addition to the general property tax. While in

others they are assessed by the state officers and the proportionate value of their property within the state is determined according to a method prescribed in the act, on somewhat the same general plan already described under the head of railway taxation.

It is a noteworthy fact that in our state the only tax heretofore collected from express companies has been that levied upon their tangible property found in various taxing districts of the state.

In a well known decision involving the taxation of an express company upon its property in Ohio, Justice Brewer of the Supreme Court of the United States pointed out that the testimony showed the total tangible property of that company to be worth \$4,189,818.57, but that the value of all its property was shown to be over \$16,000,000.

It was the view of the court that the situs of the intangible property of the company was not simply at its home office, but that it was distributed wherever the tangible property was situated and its work was done.

"Every state within which it is transacting business and where it has its property, more or less, may rightfully say that the \$16,000,000 of value which it possesses springs not merely from the original grant of corporate power by the state which incorporated it, or from the mere ownership of the tangible property, but it springs from the fact that that tangible property it has combined with contracts, franchises and privileges into a single unit of property, and this state contributes to that aggregate value not merely the separate value of such tangible property as is within its limits, but its proportionate share of the value of the entire property. That this is true is obvious from the result that would follow if all the states other than the one which created the corporation could and should withhold from it the right to transact express business within their limits. It might continue to own all its tangible property within each of those states, but unable to transact the express business within their limits, that \$12,000,000 of value attributable to its intangible property would shrivel to a mere trifle."

The same decision closed with this language. "In conclusion, let us say that this is eminently a practical age; that courts must recognize things as they are and as possessing a value which is accorded to them in the markets of the world, and that

no finespun theories about situs should interfere to enable these large corporations, whose business is carried on through many states, to escape from bearing in each state such burden of taxation as a fair distribution of the actual value of their property among those states requires." *Adams Express Co. vs. Ohio State Auditor*, 166 U. S., 185.

It is urged on behalf of the express companies that they are compelled to pay a considerable part of their receipts to other transportation companies. While this may be a proper fact to take into consideration in imposing the tax it is no reason for exemption.

There are several modes of taxing express companies which have been passed upon by the Supreme Court of the United States and held valid. In a recent case arising in Florida, the court construed an act which imposed the license tax upon express companies doing business in that state whereby it was provided that all express companies doing business in the state should pay a license tax. In cities of 15,000 inhabitants or more the tax was fixed at \$200 and was graduated according to the number of individuals down to \$10 in towns and villages of less than 1,000 and more than 50 inhabitants. The court sustained the act on the theory that the regulation as to the license did not refer to and was not imposed upon interstate business of the company. That the company could conduct its business without paying the slightest heed to the act because it did not apply to or in any degree affect the company in regard to that portion of its business which it had the right to conduct without regulation from the state and that since the company was not compelled to take out any license for interstate business the statute was valid. *Osborne vs. Florida*, 164 U. S., 650.

Another case arose in Missouri. In this case the statute required every express company to make an annual report showing the entire receipts for business done within the state including its proportion of gross receipts for business done in connection with other companies. The company was required to pay, at the time of making such report, the sum of \$2 on each \$100 of its receipts. The company brought its action claiming that the act was void in that it required the payment of a license as to gross receipts upon its business done between points within the

state and points in other states. It was conceded in the opinion of Mr. Justice LAMAR that the state could not lay a tax upon interstate commerce in any form, either upon the receipts derived from such business or on the occupation or business of carrying it on but it was held that the tax complained of under the language of the statute was confined to business within the state and that the language of the statute excluded the idea that a tax was to be imposed upon interstate business. *Pacific Express Company vs. Sarvert*, 142 U. S., 339.

Another mode of taxing this form of property has several times been approved and held constitutional by the supreme court, namely: the mode of taxing the property of the corporation within the state, including not only its tangible but its intangible property. These decisions were based upon the theory that the statutes granted to the company no spécial privilege, but only assessed and levied all taxes upon the properties of the respective companies situate within the respective states. They recognized the fact that in modern civilization a large portion of the wealth of a community consists of intangible property and that there is nothing in the nature of things or in the limitations of the Federal constitution which restrains the state from taxing such intangible property at its real value. It was the theory of these cases that whatever property is worth for the purpose of income and sale it is worth for the purpose of taxation.

"The capital stock of a corporation and the shares in a joint stock company represent not only its tangible property, but also its intangible property, including therein all corporate franchises and all contracts, privileges and good will of the concern; and when, as in the case of the express company, the tangible property of the corporation is scattered through different states by means of which its business is transacted in each, the situs of this tangible property is not simply where its home office is, but is distributed wherever its tangible property is located and its work is done." *Adams Express Company vs. Ohio State Auditor*, 166 U. S., 186, 185.

Under these statutes, tax commissioners or boards of commissioners, under other names of the several states had assessed the property of the companies within the respective states and had based their assessment upon reports made by the officers of the

company upon the values of the stock, the amount of business and such other data as they could obtain under somewhat the same system as has been already described under the head of railroad taxation. There have been so numerous and such recent decisions upon this subject that it seems very clear that this mode of taxing corporations doing interstate business rests upon the most satisfactory basis upon constitutional grounds.

In view of the fact that in this state the system of taxation on the basis of gross earnings seems to be quite thoroughly entrenched, it may be deemed best to apply that method to the express companies, but it seems to us too clear for serious argument that this form of property should pay in some mode a reasonable tax.

SLEEPING CAR COMPANIES.

In 1883 a statute was passed in this state requiring the owners of palace, drawing room and sleeping car companies to pay to the state a license fee of two per cent. per annum of the gross earnings made by the use of such cars between the points within the state during the preceding calendar year.

In 1885 this statute was amended increasing the amount to 4 per cent. of the gross earnings which is the present rate. Our supreme court construed the act to mean that under its provisions the companies are only required to return the gross earnings they derived from the use of cars in transporting passengers from one point to another, wholly within the state, and that if this construction were not placed on the act it would be repugnant to the clause of the constitution providing that congress shall have the power to regulate commerce among the states. *State vs. Pullman Co.*, 64 Wis., 89. The statute so limits the earnings on which the license is paid that a large part of the earnings of these companies is omitted from the computation.

It seems very clear that some change should be made providing for adequate taxation of these companies.

Statutes looking to this end were introduced and passed the last legislature but were vetoed by the governor on the ground that they were not passed in the mode prescribed by the constitution.

It has been brought to our attention that the companies seek to evade even the limited taxation imposed by the existing law.

It is said to be a practice which prevails to a considerable extent that when a passenger calls for a sleeping car ticket between two points within the state he is furnished a ticket to some point beyond the state line. Of course this increased mileage is of no value to the passenger and the sale is not included in the reports of earnings. It goes without saying that this gross evasion of the statute should be remedied and this practice should be made impossible.

This is the only well authenticated instance brought to our attention of attempts by corporations to conceal the amount of their earnings.

In order to correct this abuse more stringent statutes might be enacted and severe penalties might be imposed or the entire system could be changed and the form of property could be assessed on the basis of its true value, according to the system existing in other neighboring states and which has already been described in general terms in the discussion of the taxation of railroads.

This method of taxing transportation companies doing an interstate business has been so recently and so frequently approved by the Supreme Court of the United States that its legality is hardly open to question.

In Pennsylvania a statute was adopted authorizing the assessment of the capital stock of such companies by a state officer taking as the basis of assessment, such proportion of its capital stock as the number of miles of railroad over which cars were run by the company in Pennsylvania bore to the whole number of miles in that and other states in which its cars were run. This statute was sustained by the Supreme Court of the United States as a just and equitable mode of assessment. *Pullman Car Co. vs. Pennsylvania*, 141 U. S., 18.

Yield of Sleeping Car Company Taxes.

1884	\$138.15
1885	376.17
1886	1,039.31

1887	511.36
1888	1,197.74
1889	1,228.80
1890	1,365.67
1891	894.32
1892	1,214.96
1893	1,193.04
1894	1,223.39
1895	503.80
1896	2,031.14
1897	904.75
1898	852.69

TELEGRAPH COMPANIES.

In many of the states telegraph companies are assessed by local assessors and pay the usual rate on the basis of the general property tax. This method, we believe, has proved wholly unsatisfactory as the amount of tangible property which can be thus reached is no fair measure of the ability to pay and this method also fails to take into consideration the value of the franchise and good will of the corporation. In other states the system of taxing on the basis of gross earnings prevails; while in others the statute requires the telegraph companies to pay a tax upon their property within the state valued by state commissioners at such a proportion of the whole value of their capital stock as the length of the lines within the state bears to the length of all their lines, deducting a sum equal to the value of the real estate and machinery subject to local taxation within the state.

On this plan, the tax commissioners, fixing the amount of the tax, make deductions on account of a greater proportional value of the company's property outside the state or for other reasons and seek to assess the entire property within the state at the true cash value.

The legality of this mode was upheld in a recent case in the Supreme Court of the United States. *Western Union Telegraph Co. vs. Taggart*, 163 U. S., 1.

The latter mode is in analogy to the mode of taxing railroad

property on the basis of value, which prevails in some states and has already been mentioned.

In our own state, as in several others, the mileage basis is adopted. In Wisconsin the rate is as follows: "For a single telegraph wire, one dollar per mile; for the second telegraph wire, fifty cents per mile; for the third telegraph wire twenty-five cents per mile; and for each additional wire, twenty cents per mile for each and every mile in all such cases owned or operated in this state." R. S., §1216.

The tax is not distributed to the various municipalities, but is paid into the general fund of the state.

Yield of Taxes of Telegraph Companies.

Year ending Sept. 30, 1882.....	\$3,417.00
Year ending Sept. 30, 1883	3,897.87
Year ending Sept. 30, 1884.....	4,568.85
Year ending Sept. 30, 1885.....	5,451.28
Year ending Sept. 30, 1886.....	5,618.53
Year ending Sept. 30, 1887.....	5,925.63
Year ending Sept. 30, 1888.....	5,807.03
Year ending Sept. 30, 1889.....	7,374.73
Year ending Sept. 30, 1890.....	7,775.77
Year ending Sept. 30, 1891.....	8,691.16
Year ending Sept. 30, 1892.....	9,225.53
Year ending Sept. 30, 1893.....	9,657.62
Year ending Sept. 30, 1894.....	9,935.71
Year ending Sept. 30, 1895	9,999.45
Year ending Sept. 30, 1896.....	10,817.56
Year ending Sept. 30, 1897.....	10,684.28
Year ending Sept. 30, 1898.....	10,882.15

TELEPHONE COMPANIES.

In some of the states telephone companies are taxed in the same manner as telegraph companies. In others a certain amount for each telephone, and in others they are subject to the general property tax. In a few states, including Wisconsin, the gross earnings system has been adopted.

The annual license fee is computed on the gross receipts of the business as follows: "If the amount be over \$100,000, 3 per cent.; if under \$100,000, 2½ per cent." §1222a, R. S.

The attempt was made by the city of Oshkosh to exact an additional license fee of \$300 for the privilege of using the public streets and alleys; but the supreme court held that since the license fee paid under the state law was in lieu of all other taxes, such additional license fee could not be exacted without legislative authority. *Wisconsin Telephone Co. vs. Oshkosh*, 62 Wis., 32.

These companies have increased in number in this state from two to more than fifty within 5 years and their rapid increase in number and earning power calls attention to the fact that the state may naturally expect from them an increasing revenue.

We understand that numerous companies are being formed throughout the state in the smaller towns on the mutual plan for the accommodation of the persons joining in the enterprise and not for the purpose of money making. If it is to be the policy of the state to collect any tax in such cases, some legislation will probably be necessary on the subject.

By far the greater part of the telephone business is transacted wholly within the state and the problems of taxation are much more simple than those relating to most of the public service corporations.

Yield of Taxes on Telephone Companies.

Year ending Sept. 30, 1883.....	\$463.29
Year ending Sept. 30, 1884.....	1,169.26
Year ending Sept. 30, 1885.....	1,585.98
Year ending Sept. 30, 1886.....	3,324.63
Year ending Sept. 30, 1887.....	3,459.31
Year ending Sept. 30, 1888.....	4,446.14
Year ending Sept. 30, 1889.....	4,418.38
Year ending Sept. 30, 1890.....	4,691.48
Year ending Sept. 30, 1891.....	5,076.43
Year ending Sept. 30, 1892.....	5,520.43
Year ending Sept. 30, 1893.....	11,705.71
Year ending Sept. 30, 1894.....	9,716.29
Year ending Sept. 30, 1895.....	9,838.99
Year ending Sept. 30, 1896.....	9,744.64
Year ending Sept. 30, 1897.....	10,777.14
Year ending Sept. 30, 1898.....	15,477.59

TAXATION OF STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Our state legislature has quite recently had under consideration the subject of the taxation of street railways and electric lighting companies and has applied to them the general policy adopted with respect to steam railways, that is the policy of taxation on the basis of gross earnings. Such corporations are required each year to give a full report of their gross earnings and their license fees or taxes are calculated as follows:

First Class. Three per cent. on the first \$800,000 and four per cent. on amounts of such receipts over \$800,000.

Second Class. Those whose gross receipts are less than \$800,000. One and one-half per cent. on the first \$250,000 or less and two and one-half per cent. on all amounts of such receipts over \$250,000.

Secs. 1222c, 1222d, R. S. The statute further makes provision for the apportionment of this license fee between two or more municipalities based upon the number of miles of track or feet of wire within each municipality. It is further provided that where the line of railway track extends outside the limit of a city to towns or villages, the city, through which the principal portion of the railway is maintained, shall receive three portions of such fee for every mile within its boundaries, to one portion in towns or villages.

Although the system of taxing according to gross earnings is thus adopted in analogy to the method applied to steam railways a wholly different method is applied in apportioning such taxes as between the state and the respective municipalities.

This distinction is probably based on the theory that the street railway or lighting plant is distinctively a local corporation and that there is less reason that its license fee or tax should be paid into the general funds of the state. By the statute the corporation is required to pay its license fee to the municipality or municipalities in which it is located and the treasurer of each such municipality is required to pay to the treasurer of his county, nine per cent. of the license fee so collected as a just proportion to be applied as state and county tax and the county treasurer is required to pay to the state treasurer two-thirds of the amount so received by him to be applied as state tax and the

remaining 91 per cent. of the license fee is retained by the municipality to be distributed among the tax districts thereof to be used for local purposes. It thus appears that the state receives only 6 per cent. of the amount of such license fee.

The rapid extension of electric railway systems outside the cities raises the question whether the present mode of apportioning the taxes should be continued and whether a larger portion of the tax paid by these companies, especially the suburban lines, should not be paid into the state treasury.

Yield of Taxes to State on Street Railways and Electric Light Companies.

First payment 1896.....	\$746.73
1897.....	697.17
1898.....	4,131.90

GAS COMPANIES AND WATER WORKS COMPANIES.

After various unsuccessful attempts in some cities to properly tax some of the corporations of these classes and after several decisions of the supreme court prescribing the legal method a statute was adopted providing for the taxing of water works companies and gas plants.

By this method, all the land, pipes, appurtenances and franchises are treated as personal property and assessed in the district of the principal office of the company and the taxes are collected like other taxes on personal property and where the property is in more than one municipality the law provides for the apportionment of the just amount to each. See §1037a.

The statute referred to is based upon the rule expressed by the supreme court that although all of the property of such corporations, including the franchises, should be assessed and taxed the different kinds of property making up the plant should not be segregated but should be treated for the purposes of taxation as an entirety.

The representatives of several companies of this class stated that they would prefer to be taxed like some of the other corporations on the basis of gross earnings, and suggested that even if the percentage were so adjusted that the amount of taxation were

somewhat increased over the amount paid under the present system, they would prefer to bear it in consideration of greater uniformity and their consequent ability to anticipate and prepare for the expense and fixed charges of their business.

There would seem to be no serious difficulty in arriving at the fair value of this form of property and we do not recommend any change.

TAXATION OF BANKS.

Under our present statute no tax is assessed upon the capital of banks but the stockholders are assessed and taxed on the value of their shares of stock only at the place where the bank is located (R. S., §§2024, 1042, 1044, 1051, 1057), and the whole tax is paid like other taxes.

Under the construction which has been placed on this statute the accumulated profits or surplus of a bank over and above the paid in capital stock are liable to taxation. In some states where the shares of stock are assessed the value of the real estate owned by the banks is deducted, but this is not the practice in this state.

In a recent case the claim was made that where a bank had invested part of its surplus in real estate the land should not have been taxed, and that to tax the bank upon the value of its real estate was, in effect, double taxation; first in taxing the shares of its stockholders, and second in taxing the real estate of the bank; and that since the land was, in effect, represented by the capital stock and entered into its value, taxation of the capital stock was all that justice or the law required. But the court held, in an opinion by Justice Pinney, that since the shares of stock were the property of the shareholders, while the title to the capital and property were vested in the bank itself, this was not double taxation and was legal, and that in order to render taxation double the person or persons subject to taxation must be required to contribute twice directly to the same burden, while other subjects of taxation are required to contribute but once. *Second Ward Savings Bank vs. Milwaukee*, 94 Wis., 587.

It has been our observation that there is no form of property in the state which pays a larger tax relatively, than the banks.

Full reports are required by the officers of the banks, and the value of the capital stock is generally easily ascertained by the assessors and is generally assessed at a larger proportion of its real value than any other form of property except possibly real estate. There is some injustice done to banks in some cities by reason of the fact that assessors adopt no uniform method of determining the values. This is one of the evils which might be remedied if there were a state board charged with the express duty of gathering and giving out information and instructions to local officers.

TAXATION OF LOAN AND TRUST COMPANIES.

Trust, annuity and guaranty corporations organized in this state are required to pay to the state treasury as an annual license fee for transacting their business the sum of three hundred dollars and in addition thereto two per centum of their net income during the preceding year. This is in lieu of all taxes except on other real estate. §1222k.

The whole tax, except that on the real property, is paid for the benefit of the state. The suggestion has been made to us that these corporations, like banks, are local in their character, and that there is no reason why the whole of the license tax should be paid to the state, but it is claimed that at least a portion of the amount paid by the trust companies should inure to the benefit of the municipality in which it is located.

In answer to the complaint that the tax upon these companies is very light indeed it is claimed by the companies that their business is much restricted and that they have no such facilities for making money as the banks. It has been represented to us by some of these companies that it would hardly be practicable for them to continue business if the taxes were greatly increased.

On the other hand, it is suggested that these companies lend large sums of money upon bonds and mortgages; that they act in direct competition with the banks in respect to making loans, and that it is only just that they should bear a larger portion of the public burdens. Although in our judgment there is force in the claim that these companies could not continue business if taxed as heavily as banks are now taxed, and while it is

desirable for various reasons that loan and trust companies should continue to exist in the state, it is our judgment that the tax should be somewhat increased.

TAXES PAID BY LOAN AND TRUST COMPANIES.

First payment 1891	\$668.74
First payment 1892	748.82
First payment 1893	1,025.85
First payment 1894	1,902.84
First payment 1895	2,598.33
First payment 1896	2,273.93
First payment 1897	2,272.80
First payment 1898	2,604.10

TITLE GUARANTY COMPANIES.

Corporations formed for the purpose of insuring or guarantying the title of real estate are required to pay to the state the same license fees required of fire insurance companies, and such fees are to be in lieu of all other taxes. §§1221, 1771.

BOOM COMPANIES, ETC.

Persons or corporations owning or operating dams, booms, sluiceways or other structures in any navigable stream within or forming part of the boundary of the state, for the purpose of booming, driving or otherwise handling logs and timber of any kind, having authority so to do under the laws of this state, are required to pay license fees of two per cent. of the gross earnings of the business. Where the property and improvements of such person or company necessary for the transaction of his or its business have been taxed by the town, city or village where the same are located, then the amount of such taxes may be deducted from the license fee above mentioned. Id., §§1222g, 1222h and 1222i.

PLANK AND TOLL ROADS.

Owners of plank and toll roads are required annually to pay to the state a license fee equal to three per cent. of the gross earnings of such roads, the same to be in lieu of all other assessments or taxes. §1222n.

TAXES PAID BY PLANK ROAD COMPANIES.

Year ending Sept. 30, 1882	\$107.16
Year ending Sept. 30, 1883	112.28
Year ending Sept. 30, 1884	32.47
Year ending Sept. 30, 1885	34.31
Year ending Sept. 30, 1886	33.44
Year ending Sept. 30, 1887	33.12
Year ending Sept. 30, 1888	32.05
Year ending Sept. 30, 1889 .....	....
Year ending Sept. 30, 1890 .....	....
Year ending Sept. 30, 1891 .....	....
Year ending Sept. 30, 1892 .....	....
Year ending Sept. 30, 1893 .....	....
Year ending Sept. 30, 1894 .....	....
Year ending Sept. 30, 1895 .....	....
Year ending Sept. 30, 1896 .....	....
Year ending Sept. 30, 1897	613.70
Year ending Sept. 30, 1898	683.59

FIRE AND NAVIGATION INS. COS.

In different states home companies of this class are taxed on different plans. In some on the value of capital stock, in others on the value of their property, at a low rate, and in some states they are exempted.

There is much more uniformity in the mode of taxing insurance companies than other corporations and the most common plan is by requiring the payment of a percentage of the premiums received.

Companies of this class, except town, church and mutual insurance companies in cities and villages transacting business in Wisconsin are required to pay to the commissioner of insurance as a license fee "two per cent. of the amount of the gross income, including cash, notes, receipts or installment notes, taken for premiums and assessments on premium notes received by such company during the preceding year in this state as shown by the annual statement of its business required to be made by law." R. S., §1219. ..

They are also required to pay for the benefit of organized fire departments in cities where they are maintained two per cent. of the premiums received in such towns, cities or villages, and provisions are made for enforcing the payment of these sums. R. S., §1926.

They are also required to pay various items in fees to the insurance commissioners for certificates of agents' authority for filing financial statements, etc. R. S., §§1971, 1972, 1961.

They are also required to make certain contributions to the expense of maintaining fire patrols and fire departments in cities and villages under certain conditions. §§1925, 1926. These exactions are not taxes, in legal contemplation, but are regarded as fees which may be imposed as an incident to the exercise of the police power of the state in regulating and restricting the business of this class of corporations. *Fire Department vs. Helfenstein*, 16 Wis., 136.

By the act of the last legislature a provision of the former statute allowing companies organized under the laws of this state to deduct officers' salaries and office expenditures, was omitted, thus requiring the total gross income to be reported. By this change an increase of more than \$4,600 will be received by the state this year from the home companies.

The suggestion has been made to us from various sources that the European insurance companies, doing business in this state, have some advantages over the companies organized in this country in that they are relieved of numerous expenses to which the domestic companies are subjected, and it is urged that the revenue of the state might be materially increased without interfering with the business of the foreign companies.

In Iowa the rate imposed upon the strictly foreign companies is *one per cent. higher than upon* others, and in several other states some distinction of this kind is made.

We are inclined to believe that the rate paid by the European companies could be increased somewhat without preventing them from carrying on their business in the state at a satisfactory profit. There are, in our state, several prosperous home companies having a considerable surplus. If the needs of the state should require it, a low rate of taxation might be imposed upon

the value of the capital stock or property in addition to the present tax on income.

The plan of increasing generally the tax on all premiums has been sometimes suggested, but it should be borne in mind that any such course, under the retaliatory laws generally existing, would compel the home companies to pay the same rate on their outside business, exacted of the companies from other states doing business in this state.

There are many *local mutual fire insurance companies* in the state having little or no surplus, and it seems to be generally conceded that these companies should be exempt from taxation.

LIFE INSURANCE COMPANIES.

"Every company transacting the business of life insurance in this state shall, on or before the 1st day of March in each year, pay to the commissioner of insurance, as an annual license fee for transacting such business, three hundred dollars; and in addition each such company organized under the laws of this state shall pay two per centum of its cash receipts for premiums by it received in this state during the calendar year preceding as shown by its receipts required to be made by law." These sums are in lieu of all taxes for any purpose except taxes on real estate. R. S., §1220.

The only life insurance company in this state having a large surplus is the Northwestern Mutual Life Insurance Company.

During the current year this company reported as its gross assets, consisting of real estate mortgages, other loans, bonds, cash, interest due and other assets, \$103,375,535.91. They reported as their liabilities including the present value of the policies unpaid death losses, unpaid dividends to stockholders, etc., \$80,885,093.07, leaving as the gross divisible surplus \$22,490,442.84.

The taxes and licenses paid by this company necessarily amount to a considerable sum. Those reported during the current year as taxes on premiums, licenses, etc., were \$184,409.35, on real estate \$74,057.46. The greater part of the taxes on premiums and licenses were paid in other states and the amount paid to the state treasurer of Wisconsin was \$30,303.67.

It is generally conceded that life insurance should be encouraged rather than discouraged and that no burden should be imposed upon corporations of this class in any way endangering the security of policy holders. Yet we have heard from many sources the suggestion that corporations of this class accumulating a very large surplus ought to join in bearing the burdens of the state more nearly in proportion to the value of their property. In answer to the suggestion that this would increase the rate of insurance or diminish dividends of policy holders, many of whom are poor, it is urged that these policies represent property often of large value to policy holders and that there is no good reason for their exemption. It is also suggested that in companies of this class the accumulated surplus is frequently much larger than is required for the safety of the policy holders, and that this large surplus comes in direct competition with other forms of capital which have to submit to much heavier taxation.

It will be noticed that the fire insurance companies of this state pay on the basis of a percentage on the premiums and other income, while life insurance companies organized in this state pay the license fee of \$300 and a percentage on premiums alone.

It will also be noticed that the life insurance companies organized in other states, and doing business in Wisconsin, only pay a license fee of three hundred dollars and that they pay no percentage upon premiums like the home companies or like fire insurance companies. Four life insurance companies from other states issued policies in 1897 in Wisconsin amounting to over \$9,800,000. There were many other companies doing business in the state, but on a much smaller scale. The sum of three hundred dollars is a very small sum to pay for the privilege of conducting, in the state, a business of such magnitude as is carried on by some of the companies and it would probably be generally conceded that they should pay some tax upon their premiums received but for the fact that a like tax would have to be paid by the Northwestern Mutual Life Insurance Company in other states under the retaliatory laws generally existing. We express the opinion in another part of

this report that none of the corporations paying on the basis of earnings pay as large a tax as they would pay if assessed on the basis of the value of their property. If it should be found necessary to increase taxation from this source, a moderate tax might be imposed on the surplus of companies organized in the state, or upon the value of the assets, after deducting certain liabilities, or a small per cent. upon the net value of all the policies held by residents of the state as is done in some other states; or there might be imposed a tax upon the business of all companies doing business in the state in the form of a percentage on premiums.

ASSESSMENT LIFE INSURANCE COMPANIES.

These companies organized outside the state are required to pay to the state a license fee of \$25 each year as a condition of doing business in the state. Domestic corporations of this class are not required to pay any tax. R. S., §1951.

Companies of this class are exempted from taxation on the theory that they are strictly mutual companies, often having no surplus and organized on the plan of furnishing insurance at the most economical rate to policy holders.

Many of these companies carry this feature to the extreme, and the large proportion of lapses in their policies perhaps indicate that these companies are already sufficiently burdened. There are a few companies classified in this list organized in other states and doing quite an extensive business in this state. For example, several of them issued policies in this state in 1897 for more than half a million dollars and one for nearly two millions. Some of these companies report quite a surplus and there is some force in the view that in justice to other companies and to tax-payers of the state a somewhat larger amount than \$25 per year should be fixed as the condition of their doing business within the state.

FRATERNAL INSURANCE COMPANIES.

There are also many fraternal insurance companies organized in other states doing business in Wisconsin.

During 1897 policies were issued by this class of companies in Wisconsin to the amount of over \$24,000,000, but of these

about \$20,000,000 were issued by eight or nine companies. The policies of one company amounted to \$9,402,000.

Although it is no slight privilege for corporations to be allowed to transact a business of this magnitude in the state we have heard no suggestions that the privilege should be subjected to any higher tax, probably for the reason that it is understood that these companies seek to afford life insurance at the lowest possible rate and do not accumulate a surplus.

CASUALTY COMPANIES.

Prior to the enactment of Chapter 105, Laws of 1880, companies transacting either a life or accident business in this state were required to pay simply an annual license fee of three hundred dollars.

By that statute, accident companies were required to pay the same fees and taxes as fire insurance companies, that is, two per cent. on the gross income.

There were certain companies which carried on both a life and accident or casualty business and after the act of 1880 the commissioners of insurance made demand that they pay in addition to the three hundred dollars, under Sec. 1220, R. S., two per cent. of the gross income. The insurance commissioners generally ruled that chapter 105 did not apply. But the last insurance commissioner, Mr. Fricke, under the advice of the attorney general, insisted that the act did apply, and after a well known litigation the Supreme Court decided that companies transacting an accident insurance business in this state were required to pay two per cent. of their gross earnings and further that the license fee imposed by Sec. 1220 was imposed on the business and not on the company, and hence that if a company transacts both a life and an accident business it would be required to pay a double fee under Sec. 1220. Under the decisions growing out of this litigation all companies transacting an accident business have been required to pay the fees provided in the two laws, which they have failed to pay in the past.

This explains the large amounts mentioned in the following tables as lately received from this source. It has recently been decided that plate glass companies are required to pay the three

hundred dollar fee under Sec. 1220, and the court has also decided that a fidelity and casualty company is required to pay the three hundred dollar fee provided for in Sec. 1220.

YIELD OF INSURANCE TAXES.

The following table shows the income received by the state for several years past from the various insurance companies doing business within the state. The statement in each case is for the twelve months ending September 30th of each year. Under the fees in each are included the various fees for licensing the companies to do business at the commencement of its operations, the fees for filing statements and other documents required to be filed with the insurance commissioner, etc. The other items include merely the amounts received from fire, life or other insurance companies as percentages or taxes imposed upon the companies in lieu of ordinary taxation:

1882 Fire insurance companies	\$40,727.26
1882 Life insurance companies	10,994.26
1882 Fees	15,807.00
1883 Fire insurance companies	44,735.23
1883 Life insurance companies	12,626.80
1883 Fees	16,010.00
1884 Fire insurance companies	51,436.81
1884 Life insurance companies	13,467.94
1884 Fees	16,245.00
1885 Fire insurance companies	52,608.48
1885 Life insurance companies	14,222.65
1885 Accident and hail ins. companies ..	887.34
1885 Fees	15,665.00
1886 Fire insurance companies	56,468.64
1886 Life insurance companies	16,291.73
1886 Accident and hail ins. companies ..	811.99
1886 Fees	16,054.00
1887 Fire insurance companies	54,296.44
1887 Life insurance companies	17,680.08
1887 Accident insurance companies	916.32
1887 Fees	17,600.10
1887 Penalties ..	3,775.00
1888 Fire insurance companies	55,055.42

1888	Life insurance companies	20,238.43
1888	Accident insurance companies	672.67
1888	Fees	18,046.00
1889	Fire insurance companies	59,293.88
1889	Life insurance companies	22,619.60
1889	Accident insurance companies	1,097.12
1889	Fees	19,476.20
1890	Fire insurance companies	60,642.93
1890	Life insurance companies	26,468.81
1890	Accident insurance companies	1,905.33
1890	Fees	21,358.40
1891	Fire insurance companies	64,701.18
1891	Life insurance companies	28,403.25
1891	Accident insurance companies	3,140.04
1891	Fees	22,255.50
1892	Fire insurance companies	71,528.26
1892	Life insurance companies	30,285.53
1892	Accident insurance companies	4,783.21
1892	Fees	22,856.50
1893	Fire insurance companies	84,829.16
1893	Life insurance companies	31,996.20
1893	Accident insurance companies	5,825.91
1893	Fees	28,378.50
1894	Fire insurance companies	90,689.21
1894	Life insurance companies	33,744.04
1894	Accident insurance companies	5,497.80
1894	Fees	20,669.00
1895	Fire insurance companies	88,556.72
1895	Life insurance companies	36,457.75
1895	Accident insurance companies	6,560.13
1895	Fees	28,471.91
1896	Fire insurance companies	91,156.87
1896	Life insurance companies	39,003.85
1896	Accident insurance companies	3,344.41
1896	Fees	27,247.63
1897	Total	<u>\$166,074.70</u>
1898	Total	<u>\$239,774.43</u>

IN GENERAL.

It is clear from the discussion which has preceded that we entertain the belief that the revenues of the state might be very materially increased by making moderate changes in the statutes relating to the taxation of certain corporations.

We have been impressed by the fact that the state must certainly increase its income very materially from year to year even under the most economical administration of affairs.

The educational and charitable and penal institutions of the state are constantly growing and they cannot be stinted.

If we would avoid large and frequent special state levies we must look for permanent sources of revenue adequate to the increasing needs of the state.

In attempting to suggest ways and means for such an income the inquiry arises, what form of property, if any, fails to bear its full burdens. Every one will concede that mortgages and other credits come within this class, but if we disregard all the experience of the past and expect to largely increase the revenues from such a source we shall probably be disappointed.

Most of the forms of tangible property are already taxed in full proportion to their value. In the case of banks, manufacturing and trading corporations, corporate property seems to be as highly taxed as that of private individuals; but we do not think this is true of any class of corporations taxed on the basis of earnings or on the mileage basis.

Indeed, we believe that all those corporations thus taxed would pay materially more if, like other property, they paid in proportion to value. Hence an increase of the taxes upon this form of property cannot be regarded as any discrimination against this class of corporations, but rather as an effort to prevent discrimination in their favor, as an attempt at the equalization of taxes.

While we have no sympathy whatever with the suggestion that corporations organized for making money should be taxed relatively any higher than individuals, we know of no good reason for their exemption and no good reason for their taxation at considerably lower rate than is applied to other property.

It is possible that by the increase of the corporation tax imposed in such a manner as to tax this form of property no more relatively than other property and by an inheritance tax, the expenses of the state government could be soon substantially provided for. If there could be some segregation by this means of the state and local taxes, the administration of state affairs would be greatly simplified and the jealousies and evils which arise from the present modes of equalizing the taxes between different localities might be avoided.

In dealing with this question of the taxation of corporations the commission has labored under peculiar difficulties. The members of the commission have also been engaged in other pursuits and have only been able to give a limited portion of their time to this work, which has been without expense to the state except the cost of printing the report. Although the state officers have complied with all our requests and have taken great pains to furnish us information, we have not had the authority or the means to make any satisfactory investigation in respect to the values of the properties of the *quasi* public corporations of the state. The affairs of these great corporations, with their business branching into several states, are so complicated that no satisfactory investigation of these questions can be made except by persons having broad powers of investigation and ample time and resources for the purpose. We have been deeply impressed by the fact that although over \$20,000,000 are annually collected from the people of this state in the form of taxes there has been in the past but little of that systematic effort to reduce taxation to a system which we have found in many of the other states. On whatever plan taxes are collected from corporations of the state, whether on the basis of values assessed by state tax commissioners or other officers, or whether on the system of gross earnings, it is manifest that there should be permanent officers of the state having the requisite experience and every opportunity to gather the facts from official reports, by taking testimony and by the compulsory examination of books and papers.

These commissioners or other officers would then be prepared either to make the assessment upon the basis of valuation or

to make reports to the legislature at any time based upon thorough knowledge and investigation. Although under the present laws, various state officers have to do with the problems of taxation, these duties are merely incidental to other very important and exacting duties and it is very clear that the responsibility of dealing with these conflicting problems of taxation should be placed upon a limited number of designated state officers as their principal work. Such commissioners or other officers would be charged with the duty of thorough investigation as to the earnings and values of the properties belonging to railroad, sleeping car, telephone, telegraph, express, street car, water-works, electric light, loan and trust, and insurance companies. They would be able by insisting on uniform methods throughout the state to prevent numerous abuses. By persistent effort and by creating concert of action among the local officers of the state they might hope to properly tax and charge a much larger portion of the many millions of dollars of property which now escape taxation.

CHAPTER VIII.

INHERITANCE TAXES—INCOME TAXES.

Every person who gives any consideration to the subject of taxation concedes the difficulties of collecting certain of the personal property taxes. We confess that we are not very sanguine that such severe and inquisitorial legislation as is often demanded would be likely to remedy the evil. We think it must be conceded that although economists and law-makers have often joined in the attempt to compel the payment of taxes on credits, and although the evil has been recognized for generations, the attempts have thus far failed of success.

This form of property is so easily transferred to other jurisdictions or into non-taxable property that the ingenuity of legislators is soon met by the devices of the owners, and the gain from inquisitorial statutes is only temporary. Even if the fact were otherwise, the burden, which is nominally placed on the lender, in fact ultimately falls upon the borrower and incidentally upon those industries which depend upon credit and capital.

We may denounce those who are called tax dodgers as we will, but the fact remains that a large part of the community regard a tax upon mortgages as double taxation and one which they are justified in avoiding. The further fact remains that many of the best economists believe that the whole effort to collect taxes from this form of property should be abandoned.

We are aware that the public sentiment of our state would not look with favor upon such a proposal, and as we are not prepared to recommend those measures which have been adopted in other states without success, we have decided to suggest that there are other ways in which the present defective methods of reaching personal property may be supplemented.

One of these methods is the increase of taxes on certain kinds of corporations as suggested in another chapter.

The other method is by the inauguration of a system of taxing legacies and successions, or in other words, the adoption of inheritance taxes.

There is nothing novel or radical in the proposition that the transmission of property after death should be accompanied by a revenue to the state. Indeed, it is a policy which has descended from the oldest civilizations and which prevails in all or nearly all, the nations of Europe.

It has also been adopted in the richest and most conservative states of our union, as well as in many of the newer and more progressive states.

Hence the adoption of a moderate tax of this character could not be said to be an innovation or an experiment. Indeed, if our state should refrain from adopting this method of taxation it would be pursuing an exceptional course and not the one which is common among the most civilized and prosperous governments.

We do not feel called upon to enter upon any such extended explanation or argument as might be more appropriate if this system of taxation had not been so well tried and found so satisfactory among nations and states whose experience we are apt to defer to on other economic questions.

We shall only refer to some of the objections which are likely to be urged and to some of the obvious answers to such objections.

In the early history of inheritance taxes it was urged as an objection likely to arouse popular prejudice that this kind of taxation would be a tax upon "affliction" and upon "widows and orphans." This objection is, however, entirely fanciful when applied to a collateral inheritance tax; and in the case of direct taxes of this kind it is universally conceded that there should be such exemptions as would prevent unjust burdens.

Taxes are not imposed with any expectation that the average citizen will welcome them as blessings, and the permanence of the inheritance tax where it has been tried seems to show that it is no more dreaded than other kinds of taxation.

It is sometimes urged that this kind of taxation is confisca-

tion in disguise. That the assertion of the right to take away a fraction of an estate as a condition of transmitting it to an heir or a legatee is a claim that the state has a right to lay its hand upon the whole; that an inheritance tax would be an entering wedge for dangerous attacks upon the rights of property in general.

But it has not been the history of this form of taxation where it has existed, at least in this country, that extreme legislation has been adopted; on the contrary, the rate has generally been a low one and liberal exemptions have been allowed.

It is to be borne in mind that this kind of taxation is not one which is chiefly recommended or favored by those thinkers who believe that there should be radical changes in the direction of state ownership of property. Many of that class insist that a closer bond exists between the citizen and the state which protects his property than between the citizen and his collateral relatives, and that the state should, by firm legislation, assert its own control over property, and all of it, when death takes it from the owner.

We have no sympathy with any such view. Nor is the inheritance tax the product of any such theory. On the contrary it is strictly consistent with all our traditions as to the sacredness of property rights, and it may well be doubted whether the wealthy classes, who will be most affected by moderate taxes upon the transmission of property, should not recognize the view that this form of taxation may be a guaranty against the ascendancy of extremer theories rather than a menace to their property rights.

Although this form of taxation generally prevails in monarchical governments, it is in republics and governments of republican tendencies that it is most firmly established and has its best development.

Under our system of government it is by no means an insuperable objection to any method of taxation that it is possible it may be abused. This is true of every kind of taxation. It is a common saying that the power to tax includes the power to destroy, and while, in exceptional cases, there has been extravagant and unnecessary taxation, this is an evil which generally works its own cure. In a republican government, if

there cannot be reasonable confidence in those who enact the laws, no kind of taxation can be safely adopted. When succession taxes were proposed in the older states it was strenuously insisted that the plan would be construed as an attack upon capital and wealth, and that they would fly to other jurisdictions. But the prophecy was not fulfilled, and now that the system has become a common mode of taxation in this country and is almost universal in Europe the objection is entitled to little weight.

Nor is it to be feared that a moderate inheritance tax will act as any discouragement to those economies which lead to the accumulation of property. The uncertainty of the length of life and the desire to enjoy the privileges and independence conferred by the possession of a competence suffice to induce individuals in every civilized community to accumulate property by the most strenuous effort.

In those states where this tax has been advocated and adopted it was urged as one method of supplementing the admitted failure in securing adequate taxation for personal property. The same condition which we find in Wisconsin existed elsewhere. While personal property was greatly increasing in value each year, the amount found by the assessor was often diminished. It was found when the dead hand of the owner could no longer conceal bonds and mortgages that vast properties had been protected by the law and were ready for the appraiser, but that they had contributed next to nothing to the revenues of the state. As one instance, among many others less striking, an estate in New York was found to be worth \$80,000,000 which had been taxed at only \$500,000. If a way can be found by which vast accumulations of personal property can be brought from their hiding places at least once each generation and contribute their part to the support of the government, it would be at least one step toward the equalization of taxes.

Perhaps there is no way of gaining a revenue which more clearly coincides with the generally accepted canons of taxation.

An inheritance or bequest at once increases the ability of the recipient to pay a tax, and there can be no more convenient time than this for him to contribute something to the state whose

laws have secured to him his inheritance. The addition to his property of a considerable sum comes generally without his personal effort and often unexpectedly. We do not overlook the fact the death of the breadwinner in the family diminishes its income, but the event also diminishes the expenses of living, and the law should be so framed as not to affect families of limited means.

It conforms to another rule of taxation, viz.: that the amount should be neither uncertain nor arbitrary. The rate would be fixed by the terms of the statute and the amount would depend upon the gratuity received by the heir or legatee.

It is a mode of taxation which meets another familiar rule in this, that it takes out and keeps out of the pockets of the people as little as possible over and above what it brings into the public treasury of the state. In our probate courts we have already in operation much of the machinery for administering the law and such a tax could be collected with little expense and with but small opportunity for evasion.

LEGALTY OF INHERITANCE TAXES.

In 1889 an act was passed by the legislature of Wisconsin providing that in counties having more than 150,000 inhabitants a certain percentage of all estates of decedents exceeding \$3,000 in value should be paid to the county treasurer for the use of the county at the time of the return of the inventory.

The question of the validity of the act came before the Supreme Court and it was expressly held that since the charge or tax was imposed directly upon the whole estate, and not upon the parties succeeding to the estate, it was not a succession tax, and hence could not be sustained on that ground.

It was further held that since the act imposed a tax for general purposes and applied only to Milwaukee county and that since on that theory there might be nearly as many systems of taxation in the state as there were counties it was in violation of clauses of the constitution which prohibit the enactment of any special law for the assessment or collection of taxes.

The court carefully and expressly refrained from deciding whether succession taxes could be imposed under the constitu-



tion of our state. *State ex rel. Sanderson vs. Mann.*, 76 Wis., 469.

Since this decision there have been many rulings in courts of last resort sustaining statutes imposing succession or inheritance taxes.

Such statutes have been upheld in many cases and in nearly every state where the question has been raised.

In a celebrated case lately decided in the Supreme Court of the United States argued by very eminent lawyers it was conceded by those attacking the Illinois statute that a state could impose a reasonable tax on successions, but it was contended that the particular statute sought to impose a *progressive* tax varying in the rate per cent. according to the amounts inherited or bequeathed and also varying as to the classes of relatives inheriting, and that such statute violated constitutional provisions requiring uniformity in taxation.

The Supreme Court, however, approved the decisions in numerous states and sustained the law and thus stated the principle on which such statutes are based:

"It is not necessary to review these cases, or state at length the reasoning by which they are supported. They are based on two principles: 1. An inheritance tax is not one on property, but one on the succession. 2. The right to take property by devise or descent is the creature of the law, and not a natural right a privilege, and therefore the authority which confers it may impose conditions upon it. From these principles it is deduced that the states may tax the privilege, discriminate between relatives, and between these and strangers, and grant exemptions; and are not precluded from this power by the provisions of the respective state constitutions requiring uniformity and equality of taxation." *Magoun vs. Ill. Trust and Savings Bank*, 170 U. S., 283.

The court further fully sustained the decision of the Supreme Court of Illinois, and the view that so long as the tax assessed on the several classes on which it operated was uniform, and levied in such a manner that every person was to pay a tax in proportion to the value of the property inherited by him it was not in violation of the clauses of the constitution requiring uniformity of taxation.

It is very clear that the overwhelming weight of judicial authority sustains legislation of this character, and equally clear that in the wealthiest and also the most progressive states statutes exist or are being enacted for the collection of succession taxes.

We do not overlook the fact that congress has adopted this method of raising revenues and that by the act now in force a small tax is imposed on both direct and collateral inheritance.

This act was passed with the expectation that it would not long survive the war which called it into existence. But even if the policy of expansion should permanently and largely increase federal taxation our rapidly increasing state expenses must be met, and the increase of federal taxation should afford no reason for failing to avail ourselves of those modes of state taxation generally approved in other states both by economists and practical legislators.

Inheritance or succession tax laws now exist in some form in the states of California, Connecticut, Delaware, Illinois, Iowa, Maine, Maryland, Massachusetts, Minnesota, Missouri, Montana, New Jersey, New York, Ohio, Pennsylvania, Tennessee, Virginia and West Virginia.

In some of the states the tax is confined to collateral successions. The rate on direct successions is generally about one per cent., while the rate on collateral successions is generally about five per cent. The exemptions vary in different states, generally being only a few hundred dollars in the case of collateral estates, while the sum of \$10,000 is frequently adopted as the exemption on direct successions.

In the state of New York, where the inheritance taxes form quite an important part of the revenues of the state, the act imposes a tax of five per cent. on collateral inheritances of the value of \$500 and over. A tax of one per cent. on direct inheritances of personal property of the value of \$10,000 or more is also imposed. All real property descending to lineal descendants is exempt.

The recent very able report of the tax commission of Massachusetts recommends such amendment of the present law that the tax will affect both real and personal property. They pro-

pose a general exemption of estates of \$10,000 and less when passing to certain near relatives and that estates between \$10,000 and \$25,000 shall be taxable only on the excess of \$5,000 and that the rate be five per cent.

In the late statute of Illinois to which we have already referred six classes were created and where the interest passed to the nearest relatives named therein the tax was fixed at one per cent. of the value of the property received by each person in excess of \$20,000. In the second class, where the property passed to uncles and aunts, nieces, nephews or their direct descendants, the rate was two per cent., with an exemption of \$2,000.

In the other classes where the recipients were not relatives the rate is based on the amount received by each person, ranging from three to six per cent., and in these classes no duty is imposed unless the amount received is \$500 or more.

The statute of Illinois is somewhat exceptional in the fact that it adopts the system of a progressive inheritance tax, and it was this feature of the act which was especially attacked as unconstitutional, but which was sustained by the United States Supreme Court.

We have suggested as one reason for the tax that it supplements the personal property tax and reaches certain forms of property which otherwise escape taxation. Most of the statutes imposing inheritance taxes in other states do not affect real estate; doubtless on the ground that land is fully and sufficiently reached by the general property tax.

If an act were passed in this state adopting about the same rates as in New York, that is, five per cent. on collateral inheritances or successions, and one per cent. on direct, with an exemption of estates under \$10,000 in the latter class and not affecting real estate, we have no doubt but that in the near future the law would bring quite a substantial revenue to the state without imposing a hardship upon any class.

INCOME TAXES.

In the preparation of this report we have, for the most part, avoided those purely theoretical discussions concerning taxing

systems which abound in the writings of economists, not because we deprecate their value, but because we were satisfied that we would render more valuable service by the discussion of less interesting but perhaps more practical questions.

For example, we might enter upon a very interesting field of discussion in respect to income taxes. But although we have found very general regret that this form of taxation was rejected by the Supreme Court of the United States as a mode of federal taxation, we have found no general sentiment in favor of it as a source of revenue for the state.

Unlike the inheritance tax, it is easily evaded, is a temptation to fraud and perjury, and it has not generally met with favor in other states. In view of these facts we make no recommendation and will indulge in no discussion of the subject.

CHAPTER IX.

TAX COMMISSIONS IN OTHER STATES.

Since the year 1843, when a committee was selected by the general assembly of Connecticut to deal with the subject of taxation, upwards of thirty tax commissions have been appointed in the United States. Some of these commissions have comprised among their members men of great learning and ability, and their reports, containing, as they do, the results of much careful study, constitute an important contribution to the literature of taxation. The report of the first New York tax commission of 1871, of which David A. Wells was chairman; the report of the Maryland tax commission in 1886, which contains a very able supplementary report by Dr. Richard T. Ely; the report of the Ohio tax commission of 1893, and the recent report of the Massachusetts state tax commission (1897), of which Prof. Taussig of Harvard University was a member, are among those deserving of especial mention. In view of the fact that many of the reports of the various commissions are out of print and nearly all difficult to obtain, and, in view of the further fact that some of them contain able discussions of conditions similar to those which prevail in Wisconsin at present, a brief reference to their more important contents may prove useful and instructive.

TAX COMMISSIONS IN NEW YORK.

The work of the various tax commissions in the state of New York is of especial interest, as the system in that state bears a close resemblance, in methods of assessing and levying taxes, to that of Wisconsin. The report of the first commission was submitted in 1863. It recommended among other things, that

tax-payers should be compelled to list their property under oath; that a county board of assessment consisting of three freeholders should be established; that the equalization of the valuation of real estate in counties should be performed by the comptroller; and that a deduction for debts should be allowed in the case of real estate the same as in respect to personal property. In regard to mortgages they proposed "to allow the payment of that portion of the tax levied upon real estate which is the quota representing the value of the mortgage thereon when paid by the mortgagor, to be in his hands a set-off to the payment of so much interest or principal upon the mortgage, except in cases where the mortgage, as a basis of capital under the existing law of the state is liable to taxation in the hands of the holder at home." It is not surprising to learn that the above loose and confusing provision as to mortgages did not meet with legislative sanction.

Commission of 1870, 1871.—The report of the commission of 1871 is probably the ablest document of the kind which has thus far appeared in the United States, and, although it is now unfortunately out of print, it has done much to awaken public sentiment to the defects of our present system of local taxation. After making elaborate statistical comparisons of the rates of taxation in New York with those of other states and countries, and showing the great and rapid increase of taxes in New York, the report proceeds to discuss the imperfections and anomalies of the then existing system. The facts presented under this head are very striking and would seem almost incredible to a person not familiar with the subject; but they can be substantially paralleled by the conditions now prevailing in Wisconsin. In the portion of the report which discusses remedial legislation, the statute requiring property to be assessed at full value is quoted and the following comments are made upon it:

"It is difficult to see how language, other than this, could be made more clear and explicit; and it is accordingly evident that if the law fails in its execution, as it certainly does, the fault is not in the statute, but in its administration. The remedy, therefore, must be found in making the administration more effective, or in compelling the assessors to do their duty

in accordance with the strict meaning and provisions of the statute. And this, in the opinion of the commissioners, can only be effected by the creation of some central authority, either a single commissioner of taxes, as in Massachusetts, or a board of commissioners, whose tenure of office should be made as permanent and as far removed from partisan influences as possible; and who, clothed with all proper authority, and supported by the law officers of the state, should be required to practically enforce the laws, by providing for re-valuations of real property when the same are evidently defective and erroneous; and by prosecuting, to the full extent of the law, all derelictions of duty on the part of the assessors. Such a provision of reform necessarily involves the creation of new officers and some expenditure; but if the proper officer or officers can be found, the state can make no expenditure from which the return would be more prompt, ample and beneficial. As it is now, the system has no recognized head or central spirit of authority, whose sole province is to secure alike the enforcement of the laws, and to learn, by experience and investigation, how best to remedy their imperfections."

As an instance of what can be accomplished by means of a responsible and intelligent supervision of the taxing system the following statement is made regarding the state of Pennsylvania:

"The laws of Pennsylvania, in common with those of New York, had indeed for many years required the assessment of real property to be made on a basis of 'actual value,' with an oath on the part of the assessors (and a penalty for false swearing or neglect) that they had complied with its provisions; but in Philadelphia, as today also in New York, the law had never been executed until 1868, when the supervision and control of the assessment and collection of taxes in Philadelphia was intrusted to a commission of three officers, called the "board of revision of taxes,' who both understood and were determined to discharge their duties. The results of their work were shown in the fact that in the first year the valuation of real estate advanced from \$160,350,666 to \$445,563,321 and of personal property (the descriptions of personal property liable to taxation in Philadelphia, as before shown, being limited) from \$3,-

737,785 to \$7,954,169; while the rate of taxation decreased from \$4 to \$1.40."

The discussion of the advisability of taxing or attempting to tax personal property, especially mortgages, indebtedness and other intangible forms of property is very thorough. The conclusion arrived at is that the present system reaches but a small part of the mass of personal property; that it is inequitable and inefficient to the last degree; that it could only be enforced by measures so drastic and inquisitorial as to be intolerable; and lastly that if it should be enforced it would simply drive capital into other states where the laws were more lenient. In summing up their conclusions the commissioners say:

"Fully recognizing these facts, the recognition being due in most instances to years of tentative experience, all the leading civilized and commercial nations on the face of the globe (and the commission think they are warranted in making the assertion broader, and in saying every nation, civilized or uncivilized), with the simple exception of the United States, have abandoned all attempts to levy a direct tax on personal property in the possession of individuals, as something entirely beyond the reach of any power of constitutional law, or indeed of any power save that possibly of an absolute despotism, to effect; with any degree of perfectness or equality; while the opinion of the civilized world generally is further agreed that all attempts to practically enforce laws of this character are alike prejudicial to the morals and material development of a state. And the commission would add that in this latter respect the experience of the United States constitutes no exception."

The remedial measures suggested by the New York commission are sufficiently indicated by the following extracts from the closing pages of the report:

"The lesson of all these examples is, that if we are to have an effective and equitable system of taxation, the state must not attempt to tax property which from its very nature is intangible, incorporeal, beyond control; and whose situs is a matter about which the laws conflict rather than agree. * * * *

"But the legislature and people of the state, after considering the analysis and review of the different existing systems

of taxation as presented by the commissioners, may naturally respond as follows:—

“We acknowledge the imperfections of the existing system. But what other can be proposed which will not prove equally open to objection? The state and its local governments must have revenue; their financial necessities are in no condition to warrant uncertain experiments; and the theoretical basis of the existing system, that every citizen ought to contribute to the necessities of the state in proportion to his ability, is just, and ought to be recognized. Can anything better be done than to amend here and there the present laws and provide for their more efficient administration?” The commissioners in reply would answer, that they are unqualifiedly of the opinion that some better system than the present one can be devised; and as the result of much investigation would submit the following for consideration:

1st. Provide for the taxation of all corporations created by the state which are in the nature of a monopoly.

2d. * * * Tax land exclusive of buildings at a uniform valuation of fifty per centum of its true marketable or fair value.”

“It is obviously immaterial, so far as equity is concerned, what standard of valuation is adopted for any given class of property, provided that the standard is uniform; but the reasons for recommending fifty per centum, or some valuation less than a full one, are connected with the next and third provision of the proposed system of the commissioners.”

“3d. In what has preceded, the commissioners claim that they have demonstrated the inconsistency, inexpediency, and unconstitutionality or illegality of many of the existing laws imposing taxes directly on personal property; and also the uniform failure of the system, as a whole, wherever it has been adopted. The answer generally made, however, to any proposition to do away, as all other nations have done, with such a system, is, that it is right that all persons and all property should bear a proportionate burden of the necessities of the state; and that although all that the commissioners have alleged may be true, yet a considerable amount of taxes are collected under any circumstances from personal property; and that, to

the extent to which they are collected, the burden is proportionally lightened on real estate. The problem presented for solution, therefore, is: Can the present imperfect system be done away with, and personal property at the same time be made to sustain its equitable and proportionate share of the public burdens?"

To this the commissioners reply unqualifiedly in the affirmative, and for the following reasons:

Every person possessed of personal property, unless he convert such property into money and refrain from all use of it, affords some sign or index of its possession. * * * * *

The commissioners, convinced by their investigations that the experience of the countries old in civilization, before mentioned, is a true and legitimate experience, and that the rule and practice which have resulted from it are equally applicable to the condition of affairs in the state of New York, would accordingly propose, as the third provision of their new system, one of the two following plans for equitably taxing personal property, or for obtaining a more than substantial equivalent for the taxation now imposed on such property:

1. Tax the house or building as real estate separately at the same rate of valuation as the land, that is, fifty per cent.; and then, assuming that the value of the house or building irrespective of its contents, be such contents furniture, machinery, or any other chattels whatsoever, is the sign or index which the owner or occupier puts out of his personal property, tax the house or building on a valuation of fifty per cent. additional to its real estate valuation, as the representative valuation of such personal property; or, in other words, tax the land separately on fifty per cent. of its fair marketable valuation, and tax the building apart from the land as representing the owner's personal property, on a full valuation.

Or, as a substitute for the above plan, the following:

- 1st. Corporations to be taxed as provided in the above system.

- 2d. Tax buildings conjointly with land as real estate at a uniform valuation; and then, as the equivalent for all taxation on personal property, tax the occupier, be he owner or tenant, of any building used as a dwelling, or for any other purpose, on a

valuation of three times the rental or rental value of the premises occupied. Tenement-houses occupied by more than one family, or tenement-houses having a rental value not in excess of a fixed sum, to be taxed to the owner or occupier.

All personal property not embraced under one of the above systems to be entirely exempt from all taxation."

The foregoing extracts are sufficient to show that the New York commission faced the problems of local taxation squarely and made a bold attempt to solve them. Another report by the same commission in 1872 covered nearly the same ground, but substituted for the previous plan a recommendation that the occupant of every building, whether owner or tenant, be taxed on a valuation of three times the rental value of the premises. There was also a suggestion that the county boards of supervisors be prohibited from levying a tax without special authority from the legislature on any town in excess of one per cent. or in any ward or city in excess of two per cent.

TAX COMMISSIONS IN MASSACHUSETTS.

There is perhaps no state in the union in which the subject of taxation has been so thoroughly and exhaustively discussed as in Massachusetts. A glance at the Bibliography of Taxation in the latter part of the book will show that, in addition to the able reports of the tax commissions of 1874-1893 and 1897, there have been many addresses, pamphlets and reports by other individuals and public bodies in that state.

Commission of 1875. The report of the Massachusetts tax commission of 1874-1875 is a book of 577 pages and contains much valuable information. An edition of 1,000 copies was republished in 1893 and is readily obtainable. The commission took very conservative grounds as to the taxation of personal property and did not recommend any radical changes. They proposed as a partial cure for prevailing inequalities that the state should "have at the head of its tax system some one charged to see that the assessment laws are impartially executed, whose rulings would assist all executive officers and guide them all alike; who can watch the introduction and the result of new methods in other states and whose recommendations and experience could not fail to be of advantage to the law-making

power." The appendix to their report contains a codification of the tax laws of the commonwealth and some valuable discussions by well known writers. Among these may be mentioned an article favoring the exemption of religious, educational, literary and charitable institutions by Charles W. Eliot, president of Harvard College and an article in opposition to such exemption by Frances E. Abbott, president of the Boston Liberal League. There is also an argument against taxing intangible property by Wm. Endicott, Jr.; a discussion of extra-territorial taxation by Prof. A. L. Perry, and articles by other well known men upon the Massachusetts Income Tax; Discounts on Taxes, Taxation of Life Insurance Companies, etc.

Commission of 1893. One of the most important recommendations of the report of the commission of 1893 was to the effect that the assessor's term of office be extended to three years. The advantages claimed for this plan were that the assessor would become thoroughly familiar with the law as also with the taxable property of his district, and, feeling secure of his position, would not be afraid to perform his duties impartially. Among the recommendations made by this commission were the following:

That the exemption of debts be repealed or if not repealed at least modified so as to exempt the ordinary note or debt secured by mortgage; that the corporation tax on street railways be retained by the local municipality where the railway pursues its business; that the capital stock of railways be taxed according to the number of miles of track; that telegraph companies be taxed in proportion to the number of wires, and lastly that incomes above \$2,000.00 be taxed.

Tax Commission of 1897. The report of the Massachusetts tax commission of 1897 is of special interest not only because it is the last word upon the subject, but also because it contains the opinions of such well-known men as James R. Dunbar, T. Jefferson Coolidge and Prof. F. W. Taussig. The style of the book is concise and lucid. The majority report (exclusive of appendixes) comprises only 121 pages and is marked throughout by a moderation in tone and clearness of expression which are somewhat rare in such reports. The first part of the report is taken up with an analysis of the existing system; this is followed

by a discussion of the working of the present system, and the whole closes with sundry recommendations. One of the chief changes recommended was the abolition of all taxes on intangible personal property, it being proposed to replace such taxes by an inheritance tax and a "habitation tax." The inheritance tax was to be levied on realty as well as personalty, at the rate of five per cent.; estates under \$10,000.00 were to be exempted and there was to be an abatement of \$5,000.00 in the case of estates of from \$10,000.00 to \$25,000.00. The "habitation tax" was to consist of a tax upon all persons occupying dwellings of an annual rental value of more than \$400.00 at the rate of ten per cent. on the excess of rental value over that sum. Thus a person occupying a house, the rent of which was \$500.00 a year, would pay a tax of \$10, that being ten per cent. of the excess of rental over \$400.00. It was frankly admitted that the tax would be unequal in its operation and would bear more heavily upon a man who had a large family than upon a bachelor; but it was claimed on behalf of the tax that it was clear, almost impossible of evasion, easy of administration, well fitted to yield a revenue for local uses, and certain to yield such a revenue. It required no inquisition and no inquiry into private matters. It could not be evaded except by a change in the style of living, which few people, if any, would make for the sole purpose of evading a small tax. Neither of the above recommendations was adopted by the Massachusetts legislature.

MARYLAND TAX COMMISSION.

The Maryland tax commission of 1886 which made its report to the legislature in 1888 comprised five members, and the results of its labor have been in subsequent legislation.

The report concerns itself largely with the taxation of railroads, and the commission recommended a graded license fee of one per cent. on gross earnings. In this portion of the report the question of annual assessments is quite thoroughly discussed and the recommendation of the commission is that real estate be valued once in six years, except in the city of Baltimore, where the period was fixed at three years. It was also proposed that business corporations pay taxes on net profits and *quasi* public

corporations of gross receipts tax; that mortgages be exempted from taxation; that debts be not deducted from the value of the property; and that educational, literary, benevolent and similar institutions be taxed if not under the control of the state. The appendixes of this report include a revenue bill, an interesting but anonymous sketch of the history of taxation in Maryland and a few tables relating to taxation; but there is no index and the statistical information furnished is very meager. This latter defect is the more noticeable from the fact that the law providing for the commission declared "that the principal object of this act is to provide complete and accurate information for the use of the next annual assembly."

A valuable feature of the Maryland report is the supplementary or minority report by Prof. Richard T. Ely, which is written in a fresh and vigorous style and has been largely quoted by subsequent commissions. Among the more important suggestions made by Prof. Ely were the following:

1. "That all private securities" and other intangible personal property be exempted from taxation.
2. That a state income tax be levied upon all incomes exceeding \$600.
3. That state and local revenues be separated, leaving real estate to constitute the main subject of local taxation and corporations of state taxation.
4. That real property be valued every three years.
5. That an inheritance tax be levied at the rate of one per cent. upon direct inheritance exceeding \$12,000.00 and five per cent. upon collateral inheritance exceeding \$12,000.00.
6. That a business tax of ten per cent. be levied upon the annual rental value of stores, offices, manufacturing establishments, and that the merchandise, plant and furniture of such places be exempt from taxation.

Of the proceeds of this tax four-fifths to be turned over to the counties and one-fifth to the state. As to the taxation of railroads he expressed the following opinion:

"The plan recommended by the other members of the commission is perhaps as good as any, which is in entire harmony with our existing system of taxation, and deserves the careful consideration of the legislature. If it is decided, however, to inaugu-

rate a new system, experience points to the Wisconsin method as preferable. The roads are thereby exempt from local taxation, and a license fee for the operation is charged, varying according to gross earnings per mile. The license fees are expected to defray the entire expenses of the state government and this plan is being followed elsewhere and everywhere with the same satisfactory results. It is simpler than the assessment by local authorities as well as state authorities, and the railroads are almost too powerful to be handled by local authorities, who are likely to be worsted in their contests with vast corporations."

It should be borne in mind, however, that this report was written ten years ago or more, and in the meantime the system of assessment of *quasi* public corporations by state boards has assumed great importance.

OHIO TAX COMMISSION.

The report of the Ohio tax commission has been spoken of by Prof. Seligman as "perhaps the best of recent reports."

This report, though condensed into a pamphlet of 76 pages, represents the results of a large amount of painstaking and intelligent labor and will repay careful study. The conclusions arrived at are of especial interest by reason of the fact that Ohio has adopted the most stringent methods of any state in the union in its attempt to collect personal property tax. <It is the verdict of the Ohio commission that the attempt to enforce the collection of the direct tax upon intangible personal property by drastic and inquisitorial methods has proven a failure and the opinion is supported by ample evidence.> As an impression seems to prevail in the minds of many people that the tax upon intangible personal property could be collected if the laws were only made severe enough, a study of the facts set forth in the Ohio report could hardly fail to remove such impression from the minds of unbiased persons. Extracts from this report have been given in a former chapter and of course will not be repeated here.

In speaking of the expense of collecting taxes, and especially of that feature of the Ohio laws giving rewards to informers, the commissioners make the following statement:

"The cost of collection under the act is enormous. Of the money paid by the tax-payers, twenty-five per cent. is paid in the

two principal counties of the state to the tax inquisitors, four per cent. to the auditor and five per cent. to the treasurer, a total of thirty-four per cent. in all. To collect taxes at such an enormous rate as this violates that canon of taxation which declares that taxes should take out and keep out of the pockets of the people as little as possible over and above what goes into the public treasury. The reason of this rule commends itself to every one. Even such extraordinary penalties as these are not effective, as has been seen, to bring property on the duplicate or to induce its return, except possibly in the country counties; it accomplishes nothing to speak of in the city counties."

In another part of the report the commission call attention to the fact that the total amount collected under the tax inquisitor system was only about two per cent. of the entire taxes of the state. Further testimony as to the unsatisfactory workings of the tax inquisitor law may be found in the addresses of M. E. Ingalls and the reports of the Commercial Club and the Cleveland Chamber of Commerce. (See Bibliography under Ohio.)

REPORTS OF THE OTHER STATES.

In addition to the reports already mentioned there are a number of others which contain valuable information and able discussions of the tax problem. Among these should be mentioned the reports of the tax commissions of Connecticut of 1867, 1880 and 1884, the report of the Illinois revenue commission in 1885, the reports of counsel and the joint committee of New York in 1892, the reports of the tax commissions in New Jersey from 1890 to 1897, the reports in Pennsylvania in 1890 and the particularly valuable report to the tax conference of Pennsylvania interests in 1892 and 1895.

Speaking of these reports in general it may be said that they give too much space to the discussions of theories and do not give sufficient attention to the concrete facts and details of the respective taxing systems. It is the practical rather than the theoretical side of the question with which the legislatures are usually most concerned, and the work of the tax commission which is not carried along on practical lines is usually barren of practical results.

SUMMARY OF PRINCIPAL RECOMMENDATIONS.

In presenting the following recommendations the members of the commission desire to express their regret that the time and means at their disposal were insufficient to enable them to elaborate any general or comprehensive plan for revising and improving the whole taxing system of the state. The vast extent and importance of the subject and the practical difficulties which stand in the way of any far-reaching reform can hardly be appreciated by those who have not made a special study of the subject. While the work of the present tax commission falls far short of what its members had hoped to accomplish, and will probably be a disappointment to many, it is at least a step in the right direction and may form a basis for more effective work along the same lines hereafter. For reasons which are stated in the introduction to this report no attempt has been made to draft laws embodying the recommendations noted below. If any of them meet with legislative approval, it will be a comparatively easy task to put them into the form of laws.

1. *Limitation upon rate of town taxes.*

That the rate of town taxes, exclusive of state, county and school, be limited to two per cent: of the assessed valuation as fixed by the preceding county equalization; and further that the county board acting as a board of equalization, be prohibited from materially raising or lowering the aggregate valuation of all the property in the county. (See Chapter IV.)

2. *Repeal of law authorizing unincorporated villages to exercise powers of villages in certain cases.*

That subdivision 13 of Sec. 776 of the Revised Statutes of 1898, which confers all the powers of villages upon towns which contain one or more unincorporated villages with a population of not less than one thousand be repealed. (See Chapter IV.)

3. *Poll Taxes.*

That the law authorizing the collection of poll taxes be repealed. (See Chapter V.)

4. *Under-valuation and Re-assessment.*

That, with a view to preventing and remedying under-valuations by assessors, the general re-assessment law be amended so that a re-assessment can be compelled when under-valuation is shown, without proof that injustice or inequality has resulted and without liability to costs. (See Chapter III.)

5. *Extension of time to collect taxes.*

That the time for preparing the tax roll and turning it over to the treasurer be extended in towns and villages to the third Monday in December; that the time for collecting the taxes be extended to March first—the town and village treasurer being authorized to charge five per cent. from and after February first to March first—and that no extension after March first be granted. (See Chapter V.)

6. *Supervision of Taxing System.*

That the entire administration of the tax laws be placed in the hands, or at least under rigid supervision of capable and disinterested agents of the state, to be so chosen and to have such tenure of office and compensation as to make them virtually free from the influences of political or popular favor or displeasure and enable them to give their entire time to official duty; such agents to consist of a state board or officer and such subordinate or district officers as may be necessary.

7. *Inheritance Tax.*

That an inheritance tax be levied with respect to personal property on both lineal and collateral inheritances, at the rate of one per cent. on the former and five per cent. on the latter, with an exemption of \$10,000 in the case of lineal and \$200 in the case of collateral inheritances; the revenue to be paid into the state treasury.

8. *Corporations.*

Our work has led us to the conclusion that all the corporations which are taxed on the basis of earnings or on a mileage basis pay relatively less taxes than other persons and less than they would pay on the basis of value.

For the reasons stated in the report we are not prepared either to recommend that the system of taxation be changed to the method of assessment by a state board or to decide as to the specific rates of taxation which should be fixed if the present method should be continued.

(a) We recommend that the whole subject of taxation of *quasi* public corporations be fully investigated either by a committee or by a board of state officers having full power to examine witnesses and compel the production of books and papers.

(b) We recommend that if the present mode of taxing railroads be continued a new and closer classification of rates be fixed for the purpose of preventing the inequalities which arise under the system now in force.

(c) That the present plan of taxing railroads on the basis of mileage be discontinued.

(d) That express companies be taxed either on the basis of the value of their property in the state, including the franchise, to be assessed by a state board or on the basis of their gross earnings.

(e) That legislation be adopted preventing the evasions of the law as to taxation, by sleeping car companies.

BURR W. JONES, *Chairman.*

K. K. KENNAN, *Secretary.*

GEORGE CURTIS, JR.

Statistical Appendixes.

Statistical Appendixes.

STATISTICAL APPENDIXES.

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- Appendix I. Diagram showing comparative percentage levied in the several counties for *town* taxes (exclusive of state, county and school taxes) for 1897.
- Appendix J. Map showing average percentages of tax levied in *towns* (exclusive of cities and villages), in each county, in 1897.
- Appendix K. Map showing average assessed valuation per acre in each county for 1897.

- Appendix L. Map showing average percentage of all taxes (state, county, city, village, town, school, etc.), levied on the dollar, in each county, in 1897.
- Appendix M. Map showing per capita taxes in 1897.
- Appendix N. Statement of total taxes levied in Wisconsin, for 1897, and amount and percentage returned delinquent.
- Appendix O. Comparative table of counties showing percentage of taxes levied on the dollar in 1897.
- Appendix P. Proposed form for combination of assessment tax and delinquent rolls, sales, lists, etc.
- Appendix Q. Proposed form of tax register for towns.
- Appendix R. Town treasurer's combination cash book, journal and ledger.
- Appendix S. Table of limitations on taxes in the various states.
- Appendix T. Bibliography of works on taxation.

APPENDIX A.—Statement of assessed valuations in Wisconsin from 1848 to 1898.

Year.	Acres.	Assessed valuation lands.	Assessed valuation lots.	Assessed valuation all real estate.	Assessed valuation personal property.	Aggregate assessed valuation all property.	Equalized valuation of all property.
1848	8,613,496	\$17,819,606 00	\$2,002,363 00	\$19,821,969 00	\$2,796,741 00	\$16,077,886 67	864,285,714 00
1849	10,824,343	26,632,652 00	8,035,945 00	34,668,597 00	4,172,164 00	23,555,726 08	87,500,000 00
1850	11,891,920	38,268,908 00	10,423,839 00	48,692,747 00	5,524,455 00	27,126,186 04	150,000,000 00
1851	12,917,756	47,748,402 00	15,912,207 00	63,661,609 00	6,256,411 00	29,516,479 81	150,000,000 00
1852	15,493,169	100,679,578 49	37,702,527 45	138,382,105 94	23,525,533 76	27,065,144 74	175,000,000 00
1853	17,411,318	102,814,502 14	36,115,304 82	138,929,806 96	13,607,893 04	152,537,700 00	168,630,233 70
1854	17,616,174	104,603,243 98	38,160,540 50	142,763,784 48	27,506,761 56	170,270,546 04	184,032,536 00
1855	17,341,696	95,996,016 90	31,651,537 84	127,647,554 74	24,092,610 44	151,740,165 18	180,984,454 38
1856	17,298,631	96,513,421 77	32,013,734 42	128,527,156 19	24,331,861 55	152,859,017 74	182,507,222 13
1857	16,945,374	91,593,750 07	29,936,932 63	121,533,682 70	25,491,640 04	147,015,322 74	182,507,222 13
1858	17,025,376	91,419,365 06	29,681,939 36	121,101,304 42	31,838,025 10	152,939,329 52	152,652,752 00
1859	17,563,316	90,962,723 28	30,492,583 69	121,455,306 97	32,811,313 33	154,266,620 30	157,416,297 97
1860	17,714,259	92,211,806 08	33,151,291 10	125,363,097 18	36,290,857 01	161,623,954 19	162,320,153 51
1861	18,414,207	119,776,890 60	41,070,746 16	160,847,636 76	50,824,841 71	211,672,478 47	166,831,160 97
1862	10,024,981	101,192,199 00	44,899,502 00	146,091,701 00	49,020,474 00	195,112,175 00	244,440,774 00
1863	18,875,352	167,912,359 00	75,582,095 00	243,494,454 00	82,737,142 00	326,231,596 00	244,440,774 00
1864	19,504,521	169,661,316 00	77,865,389 00	247,546,705 00	79,218,533 00	326,765,238 00	455,900,800 00
1865	20,091,516	172,622,673 00	80,123,120 00	252,745,793 00	76,757,910 00	329,503,703 00	455,900,800 00
1866	21,041,544	173,516,806 00	83,279,220 00	256,796,026 00	81,201,828 00	337,997,854 00	390,454,875 00
1867	21,348,760	173,732,348 00	86,283,961 00	260,006,309 00	80,613,943 00	340,620,252 00	390,454,875 00
1868	21,978,970	175,700,866 00	88,989,509 00	264,690,375 00	81,786,989 00	346,476,464 00	421,285,359 00

1875	22,647,004	172,428,520	00	87,163,209	00	259,586,729	00	77,927,663	00	337,424,392	00	421,295,359	00
1876	24,706,162	180,165,639	00	93,083,656	00	273,249,295	00	79,566,340	00	352,815,635	00	423,586,290	00
1877	24,881,271	182,895,881	00	91,521,992	00	274,417,873	00	77,362,481	00	351,780,354	00	423,586,290	00
1878	25,226,716	253,863,907	57	103,399,469	75	339,263,374	32	96,077,208	00	455,340,582	32	413,102,796	00
1879	25,079,781	232,629,498	50	85,545,746	50	318,175,245	00	88,127,940	00	406,303,185	00	438,971,801	00
1880	25,779,321	231,441,861	00	104,490,711	00	335,932,572	00	89,747,571	00	425,680,143	00	445,582,720	00
1881	26,010,316	230,658,472	00	106,466,338	00	337,124,810	00	92,775,635	00	428,900,445	00	447,804,968	00
1882	27,142,837	231,956,726	00	114,296,169	00	346,252,895	00	100,507,690	00	446,770,585	00	456,325,171	00
1883	28,002,718	241,572,157	00	122,747,778	00	361,319,935	00	107,128,573	00	471,448,508	00	459,540,157	00
1884	28,043,040	248,238,869	00	130,614,995	00	378,853,891	00	109,096,472	00	487,950,036	00	476,396,551	00
1885	28,481,413	248,238,869	00	130,709,410	00	378,948,279	00	111,153,504	00	490,101,783	00	488,139,614	00
1886	29,992,474	249,592,760	00	150,239,004	00	399,831,761	00	104,113,161	00	501,544,928	00	581,264,749	00
1887	30,690,900	252,455,177	00	168,058,220	00	420,508,397	00	107,829,316	00	528,337,713	00	573,229,855	00
1888	30,671,754	257,591,596	00	177,610,681	00	435,202,277	00	103,164,010	00	534,366,287	00	577,092,815	00
1889	31,014,065	258,794,037	00	185,154,561	00	443,948,601	00	113,022,311	00	556,970,942	00	592,890,719	00
1890	31,372,116	267,844,329	00	199,683,645	00	467,527,971	00	112,311,568	00	579,839,542	00	623,859,417	00
1891	31,221,158	265,690,938	00	218,193,453	00	453,884,391	00	107,120,453	00	591,004,844	00	654,000,000	00
1892	30,989,586	260,056,997	00	238,592,925	00	498,639,922	00	103,808,297	00	602,448,219	00	654,000,000	00
1893	32,219,051	261,399,147	00	244,719,013	00	503,444,430	00	118,262,683	00	621,707,113	00	654,000,000	00
1894	31,475,029	258,861,125	00	257,360,187	00	516,234,315	00	116,474,813	00	632,680,710	00	603,473,526	50
1895	32,486,244	261,679,705	77	256,845,987	71	518,525,693	48	114,821,913	88	635,317,607	36	600,000,000	00
1896	30,973,787	260,779,064	00	258,890,021	00	519,669,155	00	110,036,353	00	629,735,503	00	600,000,000	00
1897	32,017,368	258,593,063	00	261,397,460	00	519,990,522	00	108,513,489	00	628,501,011	00	600,000,000	00



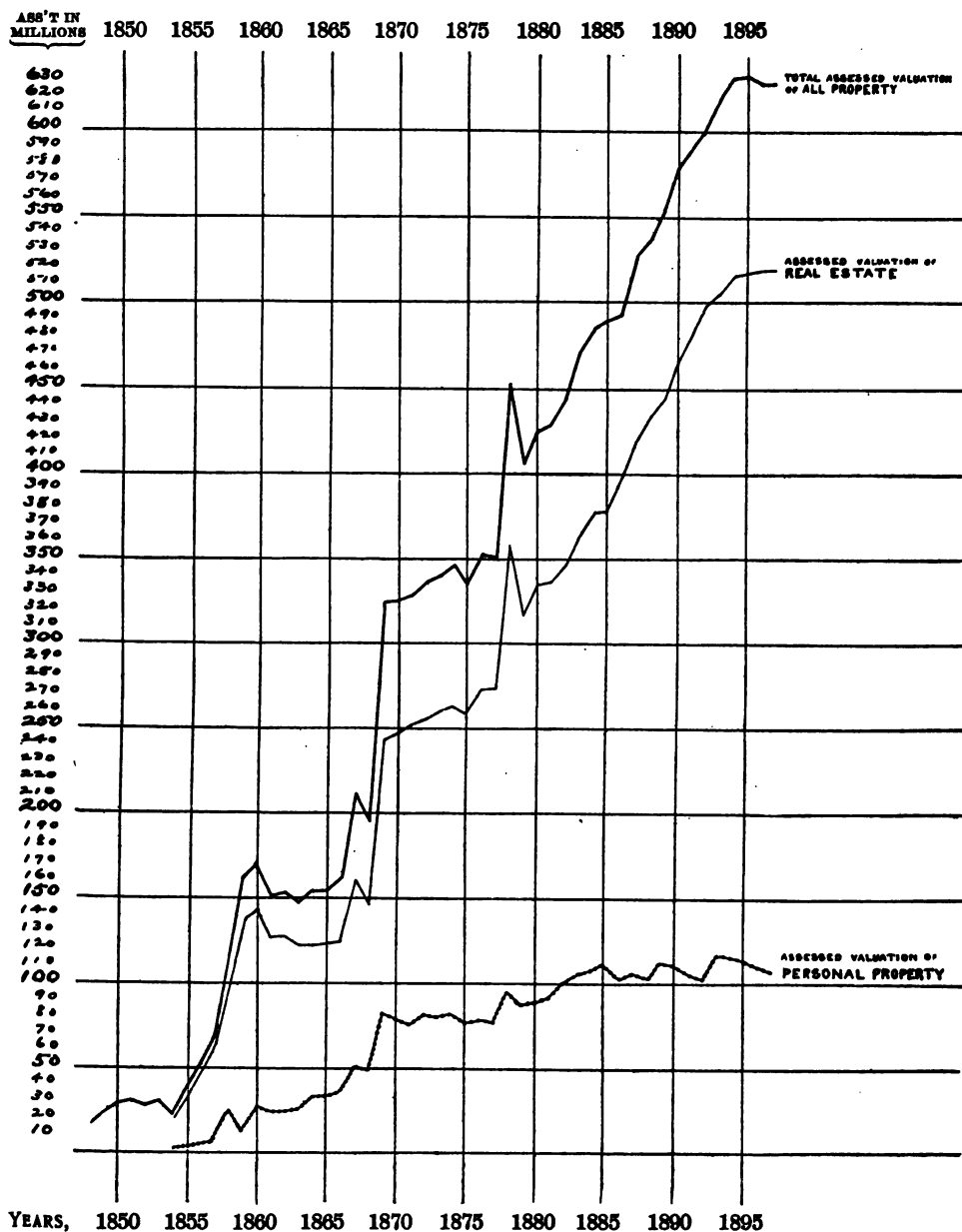
REMARKS UPON APPENDIXES A AND B.

The foregoing statement of assessments for the past fifty years has been gathered from a great variety of sources; but in spite of much painstaking research, the figures given are not as complete and accurate as could be desired. There is a tabulated statement in Hunt's Wisconsin Almanac and Annual Register for 1856 which purports to give the assessed valuations by counties for several years, but this statement is full of errors and omissions. By delving into the early records of some of the older counties, and also into the archives of the secretary of state's office, many of the errors have been corrected, and many omissions supplied. In the earlier years many counties failed to send in reports. For example, in 1853, out of thirty-one counties, fifteen did not report, and in 1854, twenty-five out of fifty counties were negligent in this respect. Even as late as 1868 it would seem that only thirty-two out of the fifty-seven counties reported, and as a result, the figures, especially for the acreage, are obviously wrong for that year. The sworn statements contained in the secretary of state's report of October 10th, 1857, and October 9th, 1858, for the assessments of 1857 and 1858 respectively, are identical. This is an obvious error. The figures given for 1858 in Appendix A, are compiled from the separate reports of the counties for that year.

It is interesting to observe from the foregoing table of assessments, that the valuation of city and village lots has increased much more rapidly than that of outside lands. In 1854, the valuation of such outside lands was ninety per cent. of the valuation of all real estate. In 1860 the valuation of city and village lots had reached twenty-seven per cent. of the whole. In 1870 and 1880 it was thirty-one per cent.; in 1890 it had reached forty-two per cent.; and in 1897, it was more than fifty per cent.; the valuations of city and village lots in that year being for the first time in excess of the total valuation of lands.

The diagram illustrating the relative increase in assessed valuations for a term of years, shows clearly the growing tendency

APPENDIX B. DIAGRAM SHOWING RELATIVE INCREASE IN VALUATION OF REAL AND PERSONAL PROPERTY, 1854-1897.



of personal property to evade taxation. From the best information obtainable it would seem probable that the actual true value of the personal property in this state, is fully equal to that of real property. Nevertheless during the past twenty years, while the value of all property increased 78 per cent., and that of real estate about 89 per cent., personal property gained only 40 per cent. During the past five years the aggregate valuation of personal property has been steadily decreasing at the rate of two million dollars a year. That this condition of affairs is by no means peculiar to our own state, is shown by the census reports and other statistics. In Dr. Carl C. Plehn's monograph on *The General Property Tax in California*, a similar diagram to the foregoing is given for the same period of years, and the almost exact correspondence in the relative position of the lines in the two diagrams is very striking. In the state of New York the proportion of personal property assessed to the valuation of real estate steadily declined from 33 per cent. in 1868 to 11 per cent. in 1889.

APPENDIX C.—Assessed and equalized valuations for 1897.

Statement a.—Grain and Farm Products, Leaf Tobacco, Private Libraries.

COUNTIES.	GRAIN AND FARM PRODUCTS.		LEAF TOBACCO.		PRIVATE LIBRARIES. (Over \$200 in value.)	
	Valuation by local assessors.	Valuation by state board of assess'm't.	Valuation by local assessors.	Valuation by state board of assess'm't.	Valuation by local asses ors.	Valuation by state board of assess'm't.
Adams	\$264	\$264				
Ashland						
Barron	1,551	1,551			\$500	\$500
Bayfield			\$200	\$200	100	100
Brown						
Buffalo	239	239				
Burnett	201	201				
Calumet	3,150	3,150			150	150
Chippewa	841	841	93	93		
Clark	54,473	54,473	80	80	740	740
Columbia	18,341	18,341	377	377	2,250	2,250
Crawford	675	675			270	270
Dane	1,069	1,069	22,756	22,756		
Dodge	20	20				
Door	2,100	2,100			415	415
Douglas	480	480				
Dunn	4,960	4,960			1,150	1,150
Eau Claire	1,776	1,776			6,250	6,250
Florence						
Fond du Lac	6,394	6,394				
Forest						
Grant	2,985	2,985				
Green	9,004	9,004	3,560	3,560	100	100
Green Lake	2,949	2,949			150	150
Iowa	4,990	4,990			791	791
Iron	6,000	6,000				
Jackson	1,310	1,310	100	100	550	550
Jefferson	800	800	300	300	480	480
Juneau	9,945	9,945	140	140	250	250
Kenosha	125	125			200	200
Kewaunee						
La Crosse	1,300	1,300				
Lafayette						
Langlade	500	500				
Lincoln						
Manitowoc	53,064	53,064				
Marathon						
Marquette	9,611	9,611	30	30		
Marquette	440	440				
Millwaukee						
Monroe						
Oconto	450	450	120	120	650	650
Oneida						
Outagamie	782	782			385	385
Ozaukee	2,000	2,000	40	40	1,010	1,010
Pepin	38	38				
Pierce	7,257	7,257	25	25	388	388
Polk	991	991	20	20	615	615
Portage	537	537	430	430	295	295
Price					540	540
Racine					300	300
Richland	15,233	15,233	20	20		
Rock	15,809	15,809	26,404	26,404		
St. Croix	8,218	8,218	10	10	1,250	1,250
Sauk	330	330	80	80	2,150	2,150
Sawyer						
Shawano					560	560
Sheboygan	1,745	1,745	100	100	2,590	2,590
Taylor						

APPENDIX C.—Continued.—Assessed and equalized valuations for 1897.

Statement a.—Grain and Farm Products, Leaf Tobacco, Private Libraries.

COUNTIES.	GRAIN AND FARM PRODUCTS.		LEAF TOBACCO.		PRIVATE LIBRARIES. (Over \$200 in value.)	
	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.
Trempealeau ..	\$4,517	\$4,517	.....	.....	\$300	\$300
Vernon	6,475	6,475	\$12,887	\$12,887	950	950
Vilas .....	.....	.....	.....	.....	.....	.....
Walworth	9,542	9,542	165	165	.....	.....
Washburn	3,150	3,150	10	10	.....	.....
Washington	2,080	2,080	50	50	140	140
Waukesha	3,085	3,085	.....	.....	1,675	1,675
Waupaca	710	710	200	200	575	575
Waushara	307	307	.....	.....	.....	.....
Winnebago .....	.....	.....	.....	.....	2,100	2,100
Wood	355	355	.....	.....	210	210
Total	\$283,168	\$283,168	\$68,197	\$68,197	\$31,029	\$31,029

APPENDIX C.—Assessed and equalized valuations for 1897.

Statement b.—Watches, Wagons, Carriages and Sleighs.

COUNTIES.	GOLD AND SILVER WATCHES.				WAGONS, CARRIAGES AND SLEIGHS.			
	Num- ber.	Valua- tion by local as- sessor.	Valua- tion by state board of assess- ment.	Average valuation by local assess- ors.	Num- ber.	Valua- tion by local as- sessor.	Valua- tion by state board of assess- ment.	Average valuation by local assess- ors.
Adams	84	\$490	\$1,260	\$5 83	1,082	\$7,027	\$21,640	\$6 49
Ashland ...	242	3,124	3,630	12 90	963	9,025	19,260	9 37
Barron ...	278	2,382	4,170	8 56	2,798	17,959	55,960	6 41
Bayfield ...	165	3,311	2,475	20 06	526	9,694	10,520	18 42
Brown ...	371	8,302	5,565	22 37	4,836	64,226	92,720	13 85
Buffalo ...	194	1,163	2,910	5 99	2,345	16,702	46,900	7 12
Burnett ...	27	258	405	5 55	911	6,209	18,220	6 81
Calumet ...	217	1,867	3,255	8 60	3,592	37,544	71,840	10 45
Chippewa ...	155	2,485	2,325	16 03	3,175	31,823	63,500	10 02
Clark ...	381	2,485	5,715	8 84	3,521	20,492	70,420	5 81
Columbia ...	1,237	13,969	18,555	11 29	5,614	61,439	112,240	10 94
Crawford ...	142	1,800	2,130	9 15	1,907	18,891	38,140	9 90
Dane ...	1,513	19,505	22,695	12 89	10,226	144,944	204,520	14 17
Dodge ...	353	4,489	5,295	8 42	7,064	72,969	141,280	10 32
Door ...	343	3,784	5,145	11 03	3,431	30,569	68,520	8 31
Douglas ...	51	625	765	12 25	486	8,246	9,720	16 96
Dunn ...	268	2,875	4,020	10 72	3,440	28,774	68,800	8 36
Eau Claire...	548	9,429	8,220	17 20	3,971	67,355	79,420	17 46
Florence ...					308	2,903	6,160	9 42
Fond du Lac	638	8,142	9,570	12 76	7,113	100,083	142,260	14 07
Forest ...	16	150	240	9 37	75	595	1,500	7 93
Grant ...	889	6,684	13,335	7 51	8,084	62,758	161,680	7 76
Green ...	811	7,461	12,165	9 19	4,861	50,914	97,220	10 47
Green Lake	240	2,584	3,600	10 76	2,962	27,903	59,240	9 42
Iowa ...	470	4,111	7,050	8 74	4,661	40,964	93,220	8 78
Iron ...	3	85	45	28 33	208	3,673	4,160	17 65
Jackson ...	176	2,106	2,640	11 79	1,295	11,618	25,900	8 97
Jefferson ...	369	4,258	5,535	11 53	5,801	79,352	116,020	13 67
Juneau ...	535	4,565	8,025	8 53	2,568	19,400	51,360	7 55
Kenosha ...	187	2,894	2,805	15 47	2,126	24,884	42,520	11 70
Kewaunee ...	172	2,037	2,580	11 84	4,352	33,169	87,040	7 62
La Crosse ...	494	9,641	7,410	19 51	3,951	76,282	79,020	19 30
Lafayette ...	283	1,872	4,245	6 61	3,615	30,177	72,300	8 34
Langlade ...	194	3,237	2,910	16 68	1,391	11,625	27,820	8 35
Lincoln ...	197	2,464	2,955	12 50	1,320	14,255	26,400	10 79
Manitowoc ...	230	2,759	3,450	11 99	8,368	85,492	167,720	10 19
Marathon ...	271	3,821	4,065	14 09	4,722	40,158	94,440	8 50
Marquette ...	75	1,835	1,125	24 46	2,091	31,574	41,820	15 09
Marquette ...	89	716	1,335	8 04	1,138	8,589	22,760	7 54
Milwaukee ...	3,176	80,683	47,640	25 40	14,822	494,663	518,770	33 37
Monroe ...	365	3,253	5,475	8 91	2,970	21,379	59,400	7 19
Oconto ...	119	1,952	1,785	16 40	2,420	21,709	48,400	8 97
Oneida ...	26	505	390	19 42	771	13,576	15,420	17 60
Outagamie ...	543	4,801	8,145	8 84	5,467	51,858	109,340	9 48
Ozaukee ...	117	1,662	1,755	14 20	3,852	52,670	77,040	13 67
Pepin ...	99	477	1,485	4 81	1,168	7,967	28,360	6 82
Pierce ...	294	2,899	4,410	9 86	2,492	33,074	49,840	13 27
Polk ...	220	1,787	3,300	8 12	2,516	17,519	50,320	6 95
Portage ...	568	7,062	8,520	12 38	3,175	36,265	63,500	11 42
Price ...	21	128	315	6 19	890	5,577	17,800	2 26
Racine ...	160	4,995	2,400	31 21	3,236	49,880	64,720	15 41
Richland ...	316	2,385	4,740	7 54	2,394	21,194	47,880	8 85
Rock ...	2,143	23,140	32,145	10 79	8,908	120,135	178,160	13 48
St. Croix ...	506	5,308	7,590	10 49	3,143	33,348	62,860	10 61
Sauk ...	1,299	14,848	19,485	11 43	5,663	77,345	113,290	13 65

APPENDIX C.—Assessed and equalized valuations for 1897.—Con.

Statement b.—Watches, Wagons, Carriages and Sleighs.

COUNTIES.	GOLD AND SILVER WATCHES.				WAGONS, CARRIAGES AND SLEIGHS.			
	Num-ber.	Valua-tion by local as-sessors.	Valua-tion by state board of assess-ment.	Average value by local asses-sors.	Num-ber.	Valua-tion by local as-sessors.	Valua-tion by state board of assess-ment.	Average value by local asses-sors.
Sawyer ..	3	\$37	\$45	\$12 33	120	\$1,656	\$2,440	\$13 58
Shawano .	165	1,255	2,475	7 60	3,991	22,618	97,820	5 66
Sheboygan	718	6,925	10,110	9 64	8,553	118,262	171,060	13 82
Taylor ...	32	348	480	10 87	1,663	7,459	33,260	4 88
Trempeleu	296	2,280	4,440	7 70	2,839	24,739	56,780	8 71
Vernon ...	287	2,338	4,305	8 14	4,861	38,301	97,220	7 87
Vilas	10	130	150	13 00	298	2,817	5,960	9 45
Walworth	1,571	16,833	23,565	10 71	5,839	84,487	116,780	14 46
Washburn	8	131	120	16 37	314	2,780	6,280	8 85
Wash'gt'n	296	2,891	4,440	9 46	6,261	71,191	123,220	11 37
Waukesha	606	8,594	9,090	14 18	9,039	100,187	181,788	11 02
Waupaca .	465	3,866	6,975	8 31	5,046	34,209	100,920	6 77
Waushara	252	2,344	3,780	9 30	2,157	24,193	43,140	9 82
Winneb'go	651	12,791	9,765	19 64	5,479	102,114	109,580	18 63
Wood	228	1,838	3,420	8 08	2,276	17,385	45,520	7 64
Total	28,468	\$371,721	\$427,020	\$13 05	353,391	\$3,117,814	\$5,290,150	\$12 30

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement c.—Furniture, Pianos, etc.

COUNTIES.	KITCHEN AND OTHER FURNITURE— NOT EXEMPT.		PIANOS, ORGANS AND MELODEONS.				
	Valuation by local assessors.	Valuation by state board of assessm't.	Num- ber.	Valua- tion by local as- sessor.	Valua- tion by state board of as- sessment.	Average valua- tion each by local assessor.	Average valua- tion each by state board of assess't.
Adams	\$956	\$956	278	\$2,939	\$11,120	\$10 57	\$40 00
Ashland	400	400	2 5	18,710	11,800	63 42	40 00
Barron	205	205	340	6,263	13,600	18 71	40 00
Bayfield	1,075	1,0 5	99	6,136	3,960	62 48	40 00
Brown	250	250	636	39,822	25,440	62 61	40 00
Buffalo	350	350	333	4,463	13,320	13 40	40 00
Burnett			92	1,787	3,680	19 42	40 00
Calumet			320	10,366	12,900	32 39	40 00
Chippewa	20	20	410	14,670	16,4 0	35 77	40 00
Clark	350	350	631	10,729	25,240	17 00	40 00
Columbia	2,970	2,970	1,272	36,664	50,880	28 32	40 00
Crawford	5,430	5,430	362	7,759	14,480	21 43	40 00
Dane	175	175	2,162	94,128	140,530	43 53	65 00
Dodge	8,280	8,280	927	10,670	37,080	22 30	40 00
Door	20	20	417	15,062	16,680	36 09	40 00
Douglas	14,450	14,450	114	8,985	4,5 0	78 81	40 00
Dunn	8,440	8,440	616	14,2 6	24,6 0	23 15	40 00
Eau Claire	975	975	893	46,095	49,115	51 61	55 00
Florence			14	700	560	50 00	40 00
Fond du Lac	100	100	1,208	34,679	66,440	28 70	55 00
Forest			16	315	640	19 63	40 00
Grant	1,100	1,100	1,276	28,891	51,040	22 64	40 00
Green	650	650	906	26,383	36,240	29 12	40 00
Green Lake	10,100	10,100	343	6,914	13,720	20 15	40 00
Iowa			824	15,930	32,960	19 33	40 00
Iron			11	384	440	34 90	40 00
Jackson	2,400	2,400	418	9,362	16,720	22 39	40 00
Jefferson	9,030	9,030	973	26,558	38,920	27 29	40 00
Juneau	4,650	4,650	635	12,097	25,400	19 05	40 00
Kenosha	3,695	3,695	286	7,393	11,440	25 84	40 00
Kewauuee			190	6,942	7,600	36 53	40 00
La Crosse			1,424	86,396	92,560	60 67	65 00
Lafayette			5 0	5,933	20,800	11 40	40 00
Langlade			273	12,580	10,920	46 07	40 00
Lincoln			347	14,741	13,880	42 48	40 00
Manitowoc			718	22,640	28,720	31 53	40 00
Marathon			556	22,609	23,440	38 58	40 00
Marquette			312	19,038	12,480	61 01	40 00
Marquette	100	100	268	3,456	10,720	12 89	40 00
Milwaukee	23,935	23,935	7,25 5	737,349	544,125	101 63	75 00
Monroe			126	11,934	29,040	16 43	40 00
Oconto	3,835	3,835	237	7,373	9,480	31 10	40 00
Oneida			97	8,090	3,880	83 40	40 00
Outagamie	150	150	917	24,716	50,435	26 95	55 00
Ozaukee	1,405	1,405	284	7,990	11,360	28 13	40 00
Pepin			249	4,399	9,960	17 66	40 00
Pierce	1,103	1,103	606	12,849	24,240	21 20	40 00
Polk	1,263	1,263	288	4,974	11,520	17 13	40 00
Portage	4,297	4,297	725	24,475	29,000	33 68	40 00
Price	155	155	163	2,230	4,120	21 65	40 00
Racine			395	16,831	25,675	42 61	65 00
Richland	325	325	649	12,497	25,960	19 25	40 00
Rock	300	300	1,619	38,314	105,235	36 01	65 00
St. Croix	1,850	1,850	703	16,659	28,120	23 69	40 00
Sauk	12,225	12,225	1,465	42,520	58,600	29 02	40 00

APPENDIX C.—Continued.—*Assessed and equalized valuations, 1897.*

Statement c.—Furniture, Pianos, etc.

COUNTIES.	KITCHEN AND OTHER FURNITURE— NOT EXEMPT.		PIANOS, ORGANS AND MELODEONS.				
	Valuation by local assessors.	Valuation by state board of assessm't.	Num- ber.	Valua- tion by local as- sessor.	Valua- tion by state board of assess- ment.	Average valua- tion each by local assessor	Average valua- tion each by state board of assess't.
Sawyer .....	.....	.....	5	\$130	\$200	\$26 00	\$40 00
Shawano	\$410	\$410	284	5,009	11,360	17 63	40 00
Sheboygan	5,135	5,135	1,112	38,047	44,480	34 21	40 00
Taylor .....	.....	.....	119	1,953	4,769	16 41	40 00
Trempealeau	1,180	1,180	467	7,549	18,680	16 16	40 00
Vernon	1,100	1,100	606	10,125	24,240	16 70	40 00
Vilas .....	.....	.....	36	1,140	1,140	31 66	40 00
Walworth	7,900	7,090	1,273	46,215	50,920	36 30	40 00
Washburn .....	.....	.....	64	1,071	2,560	16 73	40 00
Washington	2,400	2,400	515	17,224	20,600	33 44	40 00
Waukesha	16,160	16,160	1,184	40,225	47,390	33 97	40 00
Waupaca	4,345	4,345	889	15,091	36,560	16 97	40 00
Waushara	675	675	603	10,162	24,120	16 85	40 00
Winnebago .....	.....	.....	1,372	53,243	89,180	38 80	65 00
Wood	1,275	1,275	490	10,375	19,600	21 17	40 00
Total	\$166,784	\$166,784	47,082	\$1,974,169	\$2,356,775	\$41 93	.....

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement d.—Saw Logs, Timber, Ties and Telegraph Poles.

COUNTIES.	SAW LOGS.		TIMBER.		RAILROAD TIES.		TELEGRAPH POLES.	
	Valuation by local assessors	Valuation by state board of ass't.	Valuation by local assessors	Valuation by state board of ass't.	Valuation by local assessors.	Valuation by state b'd of ass't.	Valuation by local assessors.	Valuation by state b'd of ass't.
Adams	\$40	\$40						
Ashland	58,895	58,895	\$126,897	\$126,897	\$250	\$250		
Barron	74,807	74,807	1,752	1,752	487	487		
Bayfield	26,737	27,737	183,737	183,737				
Brown	56,075	56,075						
Buffalo	20,600	20,600			250	250		
Burnett	43,185	43,185						
Calumet	130	130	475	475				
Chippewa	229,798	229,798	6,223	6,223				
Clark	17,678	17,678	1,769	1,769				
Columbia								
Crawford	200	200			164	164		
Dane	50	50						
Dodge			225	225				
Door	2,558	2,558	3,080	3,080	824	824		
Douglas	149,446	149,446	15,000	15,000				
Dunn	298,710	298,710			125	125		
Eau Claire	285,510	285,510						
Florence	12,362	12,362	3,297	3,297				
Fond du Lac			165	165	400	400		
Forest	100	100						
Grant	45	45			620	620		
Green	10	10	52	52	15	15		
Green Lake								
Iowa					100	100		
Iron	1,250	1,250	5,449	5,449	1,425	1,425	19	19
Jackson	3,553	3,553			35	35		
Jefferson								
Juneau	17,023	17,023						
Kenosha								
Kewaunee	345	345	1,500	1,500				
La Crosse	23,000	23,000						
Lafayette			1,000	1,000				
Langlade	29,274	29,274			2	2	233	233
Lincoln	78,570	78,570						
Manitowoc	325	325						
Marathon	46,264	46,264	80	80	297	297		
Marquette	769,945	769,945			200	200	80	80
Marquette								
Milwaukee			120	120				
Monroe								
Oconto	120,894	120,894	2,630	2,630				
Oneida	212,320	212,320						
Outagamie			70	70				
Ozaukee								
Peplin								
Pierce	72	72	2,960	2,960			11,975	11,975
Polk	11,955	11,955	170	170	6	6		
Portage	5,830	5,830	850	850				
Price	61,161	61,161	170	170	80	80		
Racine								
Richland	1,447	1,447	750	750				
Rock								
St. Croix	24,860	24,860	732	732				
Sauk								
Sawyer								
Shawano	26,336	26,336	2,370	2,370	175	175	1,828	1,828
Sheboygan	4,650	4,650	1,500	1,500				
Taylor	6,060	6,060	1,051	1,051			50	50

APPENDIX C.—Continued.—*Assessed and equalized valuations, 1897.*

Statement d.—Saw Logs, Timber, Ties and Telegraph Poles.

COUNTIES.	SAW LOGS.		TIMBER.		RAILROAD TIES.		TELEGRAPH POLES.	
	Valuation by local assessors	Valuation by state board of ass't.	Valuation by local assessors	Valuation by state board of ass't.	Valuation by local assessors.	Valuation by state board of ass't	Valuation by local assessors.	Valuation by state board of ass't.
Trempeleau								
Vernon	\$30	\$30	\$163	\$163				
Vilas	37,755	37,755	28,847	28,847				
Walworth								
Washburn	52,857	52,857	21,500	21,500				
Washington	50	50						
Waukesha			1,000	1,000			\$300	\$300
Waupaca	11,011	11,011	378	378			575	575
Waushara	300	300	20	20				
Winnebago	48,760	48,760	475	475			25	25
Wood	711	711	3,500	3,500				
Total	\$2,873,944	\$2,873,944	\$419,957	\$419,957	\$5,455	\$5,455	\$15,085	\$15,085

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement e.—Merchants and Manufacturers' Stock, Moneys, Notes, Bonds and Mortgages.

COUNTIES.	MERCHANTS' AND MANUFACTURERS' STOCK.		AVERAGE AMOUNT OF MONEYS IN POSSESSION AND ON DEPOSIT.		AVERAGE AMOUNT OF NOTES, BONDS AND MORTGAGES.	
	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.
Adams	\$11,550	\$11,550	\$3,610	\$3,610	\$1,505	\$1,505
Ashland	448,920	448,920	.....	.....	.....	.....
Barron	157,506	157,506	9,779	9,779	14,674	14,674
Bayfield	352,195	352,195	1,350	1,350	13,450	13,450
Brown	485,369	485,369	440	440	183,376	183,376
Buffalo	72,320	72,320	64,802	64,802	8,660	8,660
Burnett	24,067	24,067	21,290	21,290	5,450	5,450
Calumet	121,772	121,772	57,600	57,600	24,250	24,250
Chippewa	447,939	447,939	10,289	10,289	995	995
Clark	143,256	143,256	28,307	28,307	2,530	2,530
Columbia	378,122	378,122	237,888	237,888	334,852	334,852
Crawford	84,702	84,702	23,717	23,717	.....	.....
Dane	887,009	887,009	856,337	856,337	835,505	835,505
Dodge	301,592	301,592	36,720	36,720	21,780	21,780
Door	118,689	118,689	57,311	57,311	.....	.....
Douglas	401,617	401,617	260	260	1,600	1,600
Dunn	207,298	207,298	27,150	27,150	48,425	48,425
Eau Claire	703,394	703,394	20,169	20,169	49,038	49,038
Florence	22,015	22,015	.....	.....	.....	.....
Fond du Lac	590,545	590,545	49,060	49,060	100,785	100,785
Forest	2,670	2,670	2,550	2,550	.....	.....
Grant	270,369	270,369	53,129	53,129	246,798	246,798
Green	299,085	299,085	.....	.....	1,119,287	1,119,287
Green Lake	161,480	161,480	123,595	123,595	160,272	160,272
Iowa	151,520	151,520	18,320	18,320	173,910	173,910
Iron	324,165	324,165	.....	.....	.....	.....
Jackson	87,795	87,795	8,780	8,780	27,720	27,720
Jefferson	382,439	382,439	231,800	231,800	193,140	193,140
Juneau	152,319	152,319	17,225	17,225	86,917	86,917
Kenosha	230,600	230,600	246,195	246,195	.....	.....
Kewaunee	115,880	115,880	18,525	18,525	7,820	7,820
La Crosse	1,252,540	1,252,540	.....	.....	552,057	552,057
Lafayette	104,077	104,077	.....	.....	.....	.....
Langlade	165,954	165,954	.....	.....	16,910	16,910
Lincoln	380,754	380,754	.....	.....	.....	.....
Manitowoc	417,976	417,976	58,500	58,500	97,320	97,320
Marathon	735,678	735,678	200	200	.....	.....
Marquette	230,465	230,465	.....	.....	.....	.....
Marquette	38,140	38,140	885	885	6,300	6,300
Milwaukee	11,805,160	11,805,160	174,600	174,600	7,016,032	7,016,032
Monroe	166,038	166,038	.....	.....	525	525
Oconto	295,748	295,748	35,463	35,463	.....	.....
Oneida	440,310	440,310	200	200	.....	.....
Outagamie	442,397	442,397	69,688	69,688	12,833	12,833
Ozaukee	112,395	112,395	43,245	43,245	105,659	105,659
Pepin	41,855	41,855	9,125	9,125	6,365	6,365
Pierce	161,595	161,595	142,467	142,467	11,631	11,631
Polk	68,827	68,827	23,119	23,119	6,802	6,802
Portage	330,764	330,764	33,527	33,527	41,291	41,291
Price	145,991	145,991	.....	.....	.....	.....
Racine	1,133,945	1,133,945	285,470	285,470	.....	.....
Richland	133,434	133,434	68,175	68,175	25,627	25,627
Rock	867,740	867,740	50,565	50,565	362,537	362,537
St. Croix	211,921	211,921	109,623	109,623	29,018	29,018
Sauk	330,694	330,694	144,385	144,385	333,753	333,753

APPENDIX C.—Continued.—*Assessed and equalized valuations, 1897.*

Statement e.—Merchants and Manufacturers' Stock, Moneys, Notes, Bonds and Mortgages.

COUNTIES.	MERCHANTS' AND MANUFACTURERS' STOCK.		AVERAGE AMOUNT OF MONEYS IN POSSESSION AND ON DEPOSIT.		AVERAGE AMOUNT OF NOTES, BONDS AND MORTGAGES.	
	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.
Sawyer	\$59,120	\$59,120				
Shawano	112,533	112,533	\$14,585	\$14,585	\$1,775	\$1,775
Sheboygan	679,753	679,753	648,831	648,831	93,310	93,310
Taylor	74,980	74,980	100	100		
Trempealeau ..	139,901	139,901	127,960	127,960	1,545	1,545
Vernon	164,627	164,627	193,373	193,373	46,997	46,997
Vilas	28,625	28,625				
Walworth	420,644	420,644	1,230,556	1,230,556	179,363	179,363
Washburn	13,200	13,200				
Washington ..	239,518	239,518	325,365	325,365	155,191	155,191
Waukesha	335,585	335,585	970,182	970,182	125,750	125,750
Waupaca	240,222	240,222	63,702	63,702	72,391	72,391
Waushara	78,754	78,754	59,847	59,847		
Winnebago	1,150,728	1,150,728	52,000	52,000	550,501	550,501
Wood	207,482	207,482	1,508	1,508		
Total	\$32,098,269	\$32,098,269	\$7,163,444	\$7,163,444	\$13,514,227	\$13,514,227

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement f.—Steamboats, Bank Stock, all other Personal Property.

COUNTIES.	STEAMBOATS AND OTHER WATER CRAFT.		BANK STOCK.		ALL OTHER PERSONAL PROPERTY.	
	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors	Valuation by state board of assessm't.
Adams					\$17,061	\$17,061
Ashland	\$150	\$150	\$100,446	\$100,446	104,711	104,711
Barron	620	620	31,275	31,275	55,535	55,535
Bayfield	3,969	3,969	27,975	27,975	99,440	99,440
Brown	44,010	44,010	189,200	189,200	176,012	176,012
Buffalo	2,000	2,000	2,500	2,500	36,833	36,833
Burnett			10,000	10,000	22,454	22,454
Calumet			37,616	37,616	174,017	174,017
Chippewa	300	300	180,875	180,875	110,061	110,061
Clark			9,066	9,066	36,117	36,117
Columbia	499	499	94,500	94,500	226,212	226,212
Crawford			7,525	7,525	70,827	70,827
Dane			393,600	393,600	484,853	484,853
Dodge			79,250	79,250	481,265	481,265
Door	50,193	50,193	19,113	19,113	93,061	93,061
Douglas			188,720	188,720	234,335	234,335
Dunn	1,575	1,575	17,776	17,776	114,470	114,470
Eau Claire			189,710	189,710	419,999	419,999
Florence			5,000	5,000	19,840	19,840
Fond du Lac			183,216	183,216	486,378	486,378
Forest	390	390			1,045	1,045
Grant	300	300	56,602	56,602	101,155	101,155
Green	705	705	278,900	278,900	146,079	146,079
Green Lake	2,705	2,705	58,750	58,750	82,121	82,121
Iowa			38,791	38,791	251,927	251,927
Iron			2,000	2,000	59,971	59,971
Jackson			24,925	24,925	47,300	47,300
Jefferson	100	100	229,350	229,350	197,068	197,068
Juneau	30	30	8,300	8,300	41,454	41,454
Kenosha	4,821	4,821	30,000	30,000	90,978	90,978
Kewaunee			36,300	36,300	151,239	151,239
La Crosse	21,565	21,565	486,494	486,494	193,552	193,552
Lafayette			48,509	48,509	173,389	173,389
Langlade			40,000	40,000	29,410	29,410
Lincoln	52	52	60,000	60,000	82,284	82,284
Manitowoc			91,000	91,000	227,308	227,308
Marathon			182,750	182,750	186,542	186,542
Marquette	8,000	8,000	123,200	123,200	148,875	148,875
Marquette	80	80	10,150	10,150	15,783	15,783
Milwaukee	308,578	308,578	13,367	13,367	3,091,905	3,091,905
Monroe			28,197	28,197	146,927	146,927
Oconto	650	650	52,350	52,350	45,843	45,843
Oneda	85	85	138,450	138,450	69,881	69,881
Outagamie	700	700	359,673	359,673	140,578	140,578
Ozaukee	1,512	1,512			218,080	218,080
Pepin			10,557	10,557	28,595	28,595
Pierce	1,080	1,080	41,120	41,120	77,793	77,793
Polk	157	157	10,850	10,850	63,121	63,121
Portage	328	328	84,525	84,525	117,209	117,209
Price	400	400	9,920	9,920	8,708	8,708
Racine	8,550	8,550	660,635	660,635	503,296	503,296
Richland					42,289	42,289
Rock			423,010	423,010	1,238,611	1,238,611
St. Croix	786	786	107,790	107,790	98,528	98,528
Sauk	200	200	113,400	113,400	169,644	169,644
Sawyer			2,000	2,000	10,835	10,835

APPENDIX C.—Continued.—*Assessed and equalized valuations, 1897.*

Statement f.—Steamboats, Bank Stocks, all other Personal Property.

COUNTIES.	STEAMBOATS AND OTHER WATER CRAFT.		BANK STOCK.		ALL OTHER PERSONAL PROPERTY.	
	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.	Valuation by local assessors.	Valuation by state board of assessm't.
Shawano	\$101	\$101	\$8,544	\$8,544	\$62,416	\$62,416
Sheboygan	19,305	19,305	262,683	262,683	338,969	338,969
Taylor .....	.....	.....	14,051	14,051	10,454	10,454
Trempealeau ..	30	30	29,965	29,965	85,706	85,706
Vernon	290	290	44,934	44,934	87,034	87,034
Vilas .....	.....	.....	.....	.....	29,410	29,410
Walworth	25,900	25,900	225,500	225,500	219,647	219,647
Washburn	200	200	3,600	3,600	5,597	5,597
Washington	550	550	.....	.....	252,738	252,738
Waukesha	8,440	8,440	250,575	250,575	274,997	274,997
Waupaca	1,040	1,040	73,870	73,870	60,979	60,979
Waushara	550	550	.....	.....	43,320	43,320
Winnebago	9,580	9,580	892,750	892,750	560,493	560,493
Wood .....	.....	.....	153,190	153,190	34,472	34,472
Total	\$531,076	\$531,076	\$7,588,890	\$7,588,890	\$14,082,961	\$13,829,036

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement g.—All Personal Property, City and Village Lots.

COUNTIES.	CITY AND VILLAGE LOTS		TOTAL VALUE OF ALL PERSONAL PROPERTY.	
	Val. by local assessors.	Val. by state board of assessment.	Val. by local assessors.	Val. by state board of assessment.
Adams	\$19,641	\$19,641	\$171,835	\$288,086 50
Ashland	2,934,062	2,934,062	916,800	936,646 00
Barron	397,408	397,408	536,350	743,528 50
Bayfield	790,997	790,997	773,774	772,784 00
Brown	3,949,302	3,949,302	1,561,060	1,626,180 50
Buffalo	268,636	268,636	531,069	785,750 00
Burnett	84,740	84,740	205,144	248,008 50
Calumet	524,385	524,385	770,738	890,549 50
Chippewa	2,579,212	2,579,212	1,320,452	1,451,313 50
Clark	168,271	168,271	509,853	813,898 50
Columbia	2,447,415	2,447,415	2,029,048	2,313,514 00
Crawford	366,084	366,084	492,203	707,270 00
Dane	8,123,846	8,123,846	5,193,681	5,327,275 00
Dodge	2,054,730	2,054,730	1,776,750	2,030,078 50
Door	15,380	15,380	603,906	715,846 50
Douglas	7,410,227	5,410,227	1,045,375	1,047,250 50
Dunn	672,614	672,614	1,103,315	1,368,437 00
Eau Claire	4,828,260	4,828,260	2,145,133	2,209,177 00
Florence	71,782	71,782	75,699	83,026 50
Fond du Lac	4,505,172	4,505,172	2,372,888	2,547,026 00
Forest	10,963	10,963	12,988	14,136 00
Grant	1,215,016	1,215,016	1,557,038	2,226,453 00
Green	1,810,180	1,810,180	2,747,169	2,847,200 50
Green Lake	810,152	810,152	898,492	1,085,265 50
Iowa	832,068	832,068	1,418,011	1,617,604 50
Iron	293,740	293,740	418,664	420,505 50
Jackson	355,127	355,127	477,868	615,564 00
Jefferson	2,674,835	2,674,835	2,097,303	2,147,673 50
Juneau	716,703	716,703	555,028	767,963 00
Kenosha	1,413,210	1,413,210	993,280	1,035,523 50
Kewaunee	714,925	714,925	624,050	832,967 00
La Crosse	10,182,543	10,182,543	3,081,359	3,122,513 00
Lafayette	546,193	546,193	812,036	1,179,765 50
Langlade	962,395	962,395	366,545	433,357 00
Lincoln	1,292,262	1,292,262	693,685	732,778 50
Manitowoc	2,737,409	2,737,409	1,587,826	1,802,696 00
Marathon	2,428,516	1,928,516	1,450,090	1,711,598 50
Marquette	2,768,336	2,768,336	1,431,572	1,496,534 50
Marquette	189,188	189,188	233,444	360,914 50
Milwaukee	128,131,043	95,631,042	24,897,198	24,229,969 00
Monroe	975,477	975,477	663,623	1,073,308 50
Oconto	624,913	624,913	736,131	885,639 00
Oneida	1,073,482	1,073,482	917,370	915,327 00
Outagamie	4,836,612	4,336,612	1,510,918	1,796,433 00
Ozaukee	666,115	666,115	882,996	908,845 50
Pepin	197,068	197,068	209,828	309,103 50
Pierce	698,628	698,628	894,264	997,947 50
Polk	150,723	150,723	420,134	600,963 00
Portage	3,102,005	2,102,005	994,712	1,051,291 00
Price	172,733	172,733	272,966	309,672 50
Racine	8,687,196	9,687,196	3,104,718	3,142,753 00
Richland	550,479	550,479	717,584	966,268 00
Rock	5,709,018	6,209,018	4,135,632	4,343,233 00
St. Croix	1,397,653	1,397,653	980,244	1,141,512 00
Sauk	2,158,868	2,158,868	1,869,087	2,015,712 50
Sawyer	42,055	42,055	84,072	88,594 50
Shawano	335,799	335,799	488,281	741,285 00
Sheboygan	6,288,987	6,288,987	2,996,453	3,038,141 00
Taylor	193,729	193,729	161,892	238,677 50
Trempealeau	386,387	386,387	883,010	1,072,348 50
Vernon	348,699	348,699	1,037,166	1,459,545 50
Vilas	63,732	63,732	137,672	148,636 00
Walworth	3,086,772	3,086,772	3,443,784	3,371,204 50
Washburn	49,040	49,040	120,579	144,958 00
Washington	1,173,217	1,173,217	1,692,552	1,704,107 50
Waukesha	4,198,225	4,698,225	2,845,981	2,973,390 00
Waupaca	1,263,488	1,263,488	887,424	1,252,006 50
Waushara	247,046	247,046	511,663	667,220 00
Winnebago	9,342,649	9,342,649	3,988,546	4,065,284 00
Wood	1,079,703	1,079,703	535,477	706,686 50
Total	\$261,397,460	\$226,897,460	\$108,513,489	\$117,716,969

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement h.—Land.

COUNTIES.	LAND.			Av. value per acre by local assessors.	Av. val. per acre by state board of assess- ment.
	Number of acres.	Valuation by local assessors.	Valuation by state board of assessm't.		
Adams	376,544	\$812,621	\$812,621	\$2 15	\$2 15
Ashland	539,514	1,049,183	1,049,183	1 94	1 94
Barron	556,140	1,015,558	1,015,558	1 82	1 82
Bayfield	417,322	3,664,838	3,664,838	8 57	8 57
Brown	302,716	3,073,224	3,073,224	10 15	10 15
Buffalo	437,081	1,472,249	1,472,249	3 66	3 66
Burnett	318,119	423,093	423,093	1 32	1 32
Calumet	199,217	4,542,313	4,542,313	22 80	22 80
Chippewa	1,187,873	3,406,491	3,406,491	2 86	2 86
Clark	756,794	2,986,627	2,986,627	3 94	3 94
Columbia	467,074	6,469,623	6,469,623	13 85	13 85
Crawford	365,738	1,433,848	1,433,848	3 92	3 92
Dane	758,264	13,249,364	13,249,364	17 47	17 47
Dodge	550,449	10,338,319	10,338,319	18 78	18 78
Door	294,370	2,027,093	2,027,093	6 88	6 88
Douglas	572,243	3,709,446	3,709,446	6 48	6 48
Dunn	538,164	2,373,099	2,373,099	4 40	4 40
Eau Claire	386,720	2,326,812	2,326,812	6 01	6 01
Florence	301,160	982,455	982,455	3 26	3 26
Fond du Lac	444,194	10,567,575	10,567,575	23 79	23 79
Forest	628,679	1,258,132	1,258,132	2 00	2 00
Grant	729,872	5,407,763	5,407,763	7 40	7 40
Green	363,850	5,668,803	5,668,803	15 58	15 58
Green Lake	222,863	2,967,026	2,967,026	13 31	13 31
Iowa	483,587	4,809,506	4,809,506	9 94	9 94
Iron	512,700	1,713,667	1,713,667	3 34	3 34
Jackson	559,526	1,280,310	1,280,310	2 28	2 28
Jefferson	357,553	7,046,200	7,046,200	19 70	19 70
Juneau	446,175	1,171,063	1,171,063	2 62	2 62
Kenosha	170,962	3,974,530	4,267,039	23 24	23 24
Kewaunee	214,859	2,564,451	2,564,451	11 93	11 93
La Crosse	291,498	2,134,500	2,144,500	7 31	7 31
Lafayette	406,504	4,508,767	4,508,767	11 09	11 09
Langlade	525,829	939,385	939,385	1 78	1 78
Lincoln	115,041	917,598	917,598	1 78	1 78
Manitowoc	371,101	7,396,812	7,396,812	19 93	19 93
Marathon	990,596	2,530,551	2,080,551	2 55	2 04
Marinette	781,569	1,785,941	1,785,941	2 29	2 29
Marquette	283,925	1,053,522	1,053,522	3 71	3 71
Milwaukee	127,943	11,024,144	11,024,144	86 16	86 16
Monroe	541,091	1,877,789	1,877,789	3 47	3 47
Oconto	612,994	1,518,786	1,518,786	2 47	2 47
Oneida	698,833	1,479,642	1,479,642	2 43	2 43
Outagamie	359,917	4,852,159	3,852,159	13 48	10 70
Ozaukee	146,673	5,301,508	5,301,508	36 14	36 14
Peplin	146,510	641,656	641,656	4 37	4 37
Pierce	363,931	2,840,157	2,840,157	7 80	7 80
Polk	571,775	1,848,178	1,848,178	3 23	3 23
Portage	509,331	2,747,902	2,747,902	5 39	5 39
Price	743,755	1,013,881	1,013,881	1 36	1 36
Racine	207,332	5,703,277	6,203,277	27 50	27 50
Richland	372,653	2,268,081	2,268,081	6 09	6 09
Rock	446,928	10,352,291	10,352,291	23 16	24 28
St. Croix	461,541	3,641,937	3,641,937	7 89	7 89
Sauk	531,452	5,253,601	5,253,601	9 88	9 88
Sawyer	723,040	1,113,620	1,113,620	1 54	1 54
Shawano	553,513	2,211,962	2,211,962	3 59	3 59
Sheboygan	318,800	9,723,371	9,723,371	30 49	30 49
Taylor	625,603	1,202,393	1,202,393	1 92	1 92
Trempealeau	470,500	2,562,825	2,562,825	5 44	5 44
Vernon	515,475	2,464,271	2,464,271	4 78	4 78
Vilas	437,993	565,185	565,185	1 29	1 29
Walworth	347,708	9,630,474	9,630,474	27 69	27 67
Washburn	409,632	482,369	482,369	1 17	1 17
Washington	270,138	9,174,704	8,674,704	33 96	32 11
Waukesha	345,868	10,845,555	11,345,555	31 35	32 80
Waupaca	471,270	2,555,534	2,555,534	5 42	5 42
Waushara	398,325	1,875,122	1,375,122	4 70	3 45
Winnebago	253,464	5,722,458	5,722,458	22 57	22 57
Wood	487,095	1,046,567	1,546,567	2 14	3 17
Total	32,017,368	\$258,593,062	\$255,385,571	\$8 07	\$7 94

APPENDIX C.—Assessed and equalized valuations, 1897.

Statement i.—Real Estate and all property.

COUNTIES.	TOTAL VALUE OF REAL ESTATE.		TOTAL VALUE OF ALL PROPERTY.	
	Val. by local assessors.	Val. by state b'd. of asses't.	Val. by local assessors.	Val. by state b'd. of asses't.
Adams	\$832,262	\$832,262	\$5,004,097	\$1,120,348 50
Ashland	3,983,245	3,983,245	4,900,045	4,919,891 00
Barron	1,412,966	1,412,966	1,949,316	2,156,494 50
Bayfield	4,455,335	4,455,335	5,229,109	5,228,119 00
Brown	7,022,526	7,022,526	8,583,586	8,648,706 50
Buffalo	1,740,885	1,740,885	2,271,954	2,526,635 00
Burnett	507,838	507,838	712,982	755,846 50
Calumet	5,066,698	4,066,698	5,837,436	5,957,247 50
Chippewa	5,985,703	5,985,703	7,306,155	7,437,016 50
Clark	3,154,898	3,154,898	3,664,751	3,968,796 50
Columbia	8,917,038	8,917,038	10,946,086	11,230,552 00
Crawford	1,799,932	1,799,932	2,292,135	2,507,202 00
Dane	21,373,210	21,373,210	26,566,891	26,700,485 00
Dodge	12,393,049	12,393,049	14,169,799	14,423,127 50
Door	2,042,473	2,042,473	2,646,379	2,758,319 50
Douglas	11,119,473	8,119,473	12,164,848	9,166,723 50
Dunn	3,045,713	3,045,713	4,149,028	4,414,150 00
Eau Claire	7,155,072	7,155,072	9,300,205	9,364,249 00
Florence	1,054,237	1,054,237	1,129,936	1,137,263 50
Fond du Lac	15,072,747	15,072,747	17,445,635	17,619,873 00
Forest	1,269,095	1,269,095	1,282,083	1,283,231 00
Grant	6,622,779	6,622,779	8,179,817	8,849,232 00
Green	7,478,983	6,478,983	10,226,152	9,326,193 50
Green Lake	3,777,178	3,777,178	4,675,670	4,862,443 50
Iowa	5,641,574	5,641,574	7,059,585	7,259,178 50
Iron	2,007,407	1,007,407	2,426,071	1,427,912 50
Jackson	1,635,437	1,635,437	2,113,395	2,251,001 00
Jefferson	9,721,035	0,721,035	11,818,338	11,868,653 50
Juneau	1,887,766	1,887,766	2,442,794	2,655,729 00
Keposha	5,387,740	5,680,249	6,381,020	6,715,772 50
Kewaunee	3,279,376	3,279,376	3,903,426	4,112,333 00
La Crosse	12,317,043	12,317,043	15,398,402	15,439,556 00
Lafayette	5,054,960	5,054,960	5,866,996	6,234,725 50
Langlade	1,901,780	1,901,780	2,268,325	2,335,137 00
Lincoln	2,209,860	2,209,860	2,903,545	2,942,638 50
Manitowoc	10,134,215	10,134,215	11,722,041	11,936,911 00
Marathon	4,959,067	3,959,067	6,409,157	5,670,665 50
Marquette	4,554,277	4,554,277	5,985,849	6,050,811 50
Marquette	1,242,710	1,242,710	1,476,154	1,603,624 50
Milwaukee	139,155,187	106,655,187	164,052,385	130,885,156 00
Monroe	2,853,266	2,853,266	3,516,889	3,226,574 50
Oconto	2,143,699	2,143,699	2,879,830	3,022,338 00
Oneida	2,553,124	2,553,124	3,470,494	3,468,451 00
Outagamie	9,688,771	8,188,771	11,199,689	9,985,204 00
Ozaukee	5,967,623	5,967,623	6,850,619	6,876,468 50
Peplin	838,724	838,724	1,048,552	1,147,827 50
Pierce	3,538,785	3,538,785	4,433,049	4,536,732 50
Polk	1,998,901	1,998,901	2,419,085	2,599,869 00
Portage	5,849,907	4,849,907	6,844,619	5,901,198 00
Price	1,186,614	1,186,614	1,459,580	1,496,286 50
Racine	14,390,473	15,890,473	17,495,151	19,033,226 00
Richland	2,818,560	2,818,560	3,536,144	3,734,828 00
Rock	16,061,309	17,061,309	20,196,941	21,404,542 00
St. Croix	5,039,590	5,039,590	6,019,834	6,181,102 00
Sauk	7,412,469	7,412,469	9,281,556	9,428,181 50
Sawyer	1,155,675	1,155,675	1,239,747	1,244,569 50
Shawano	2,547,761	2,547,761	3,036,048	3,289,046 00
Sheboygan	16,012,358	16,012,358	19,008,811	19,050,499 00
Taylor	1,396,122	1,396,122	1,558,014	1,634,799 50
Trempealeau	2,949,212	2,949,212	3,832,222	4,021,560 50
Vernon	2,812,970	2,812,970	3,850,136	4,272,516 50
Vilas	628,917	628,917	766,589	777,553 00
Walworth	12,717,246	12,717,246	16,161,080	16,088,450 50
Washburn	531,409	531,409	651,998	676,367 00
Washington	10,347,921	9,347,921	11,940,473	11,552,028 50
Waukesha	15,043,780	16,043,780	17,889,761	19,017,170 00
Waupaca	3,819,022	3,819,022	4,706,446	5,071,028 50
Waushara	2,122,168	1,622,168	2,633,836	2,289,338 00
Winnebago	15,065,107	15,065,107	19,053,653	19,130,391 00
Wood	2,126,270	2,626,270	2,661,747	3,332,956 50
Total	\$519,990,522	\$482,283,031	\$628,504,011	\$600,000,000 00

REMARKS UPON APPENDIX C.

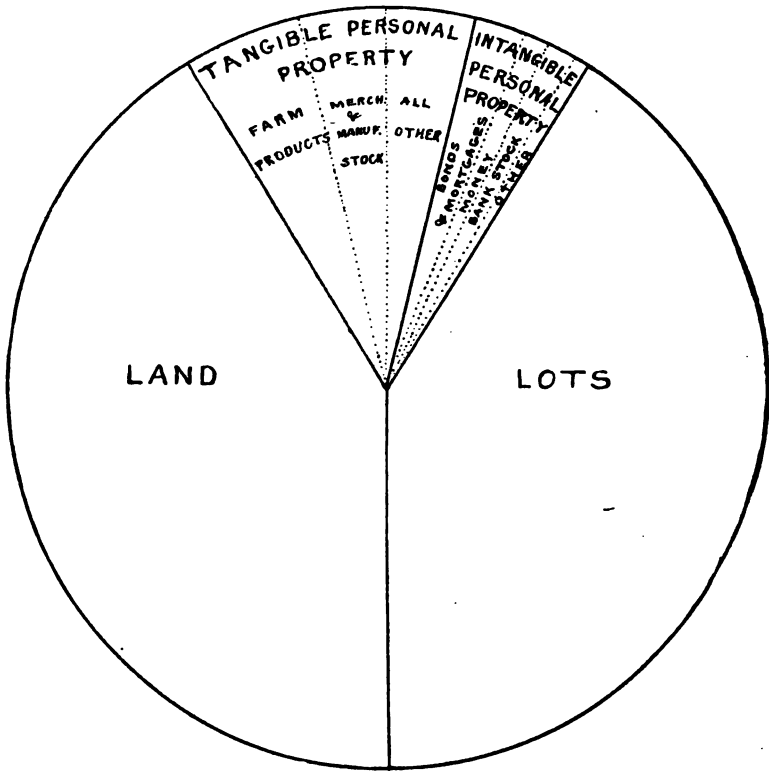
The figures contained in Appendix C. have been compiled, (though somewhat condensed and rearranged), from statistics sent to the secretary of state's office by the county clerks, for 1897. The tables omitted are those for live stock, the totals for which are given in the following:

Tabular view of chief items of property assessed for taxation.

All property, \$628,594,011..	Personal prop- erty, \$108,513,489....	Tangible \$76,726,183.	Horses	\$10,575,343
			Neat cattle	11,422,994
			Mules and asses	45,600
			Sheep and lambs	754,985
			Swine	1,406,377
			Grain, etc.	283,168
			Leaf tobacco.	68,197
			Private libraries.	31,029
			Watches	371,721
			Wagons, etc.	3,117,814
			Furniture	166,784
			Pianos, organs, etc.	1,974,169
			Saw logs	2,873,944
			Timber	419,957
			R. R. ties	5,455
		Intangible \$31,787,301	Telegraph poles	15,085
			Steamboats	531,078
			Mer. & Manuf. stock.	32,098,269
			Other tangible property ..	10,562,221
			Money	7,163,444
			Bonds and mortgages....	13,514,227
			Bank stock	7,588,890
			Other intangible personal property	3,520,740
	Real estate \$519,990,522 ...	City and village lots		261,397,480
			Lands	258,593,062

By reference to *Statement f.* it will be seen that "All Other Personal Property" was assessed at \$14,082,961, and as it is undoubtedly true that a portion of this sum was for intangible property, it seemed necessary in order to ascertain the approximate amount of intangible property to divide this sum. The division which has been made by which three-fourths is put under tangible, and one-fourth under intangible property is, of course, an entirely arbitrary one, but the amount is too small relatively to seriously vary the proportions.

The relative importance of the chief classes of property upon which the burden of taxation rests, may be seen from the following diagram:



The gross inequalities which exist in the matter of assessment between different counties, and the wide variations in the methods pursued by different assessors in different portions of the state, are clearly shown by the tables contained in the foregoing Appendix C. For example, in *statement a*, it will be seen that the two counties of Clark and Manitowoc return more than one-third of all the grain and farm products, while in such counties as Brown, Marathon, Milwaukee, Monroe and Racine, the assessors do not seem to have found *any* grain and farm products to assess. In the matter of private libraries, Eau

Claire county returns one-fifth of the total sum, while in half of the counties in the state, including some of the most wealthy and densely populated, no private libraries of over \$200 in value, seem to have been found. The custom as to assessing law libraries is extremely variable, and the probability is that in a great majority of cases they are not assessed at all, although there are few that are not worth more than \$200. Under the head of kitchen and other furniture, not exempt, it will be noticed that Green Lake county returns \$10,100 while such counties as La Crosse, Marathon, Racine and Winnebago return nothing. In *statement d.* it will be noticed that Sawyer county has no saw logs, timber, railway ties or telegraph poles. This may be in part accounted for by supposing that saw logs and timber are included under manufacturers' stock. In *statement e.* under the head of average amount of moneys in possession and on deposit, the gross inequalities which result from an attempt to assess this property are very apparent. The counties of Ashland, Florence, Green, Iron, La Crosse, La Fayette, Langlade, Lincoln, Monroe, Price, Sawyer, Vilas and Washburn do not return a dollar under this head, while from the official reports of state and private banks, made April 2, 1897, and of the comptroller of the currency for October, 1897, it appears that there were on deposit in the banks in these counties, at those periods, the sum of \$5,663,861.99. The total amount of moneys in possession and on deposit assessed in the state was \$7,163,444, while the reports of the national, state and private banks show the amount of the deposits to have been \$74,678,795.55. It will be noticed also that there are twenty-one counties, which do not return any notes, bonds or mortgages.

In *statement f.* under the head of steamboats, it will be seen that nothing is returned from Douglas county, which contains the lake port of Superior, while La Crosse county returns a larger amount than Kenosha, Racine or Sheboygan. A comparison of the assessed valuations of bank stock with the total par value, as shown by the official reports, will disclose the fact that the assessors' valuations range from nothing at all to over 200 per cent. The par value of the stock in national, state and private banks in the summer of 1897 was \$18,141,689.26. The

surplus and undivided profits held by these banks amounted to \$6,073,324, making a total of \$24,215,013.26, while the total assessment of bank stock for the whole state as returned by the county clerks was \$7,588,890, or 31 per cent. These figures, however, require correction, as it appears that the valuation of bank stock in the city of Milwaukee, (about \$4,500,000), has been returned with "Notes, Bonds and Mortgages." Making this correction, it then appears that the assessed valuation of bank stock is 72 per cent. of its par value and 54 per cent. of the sum obtained by adding the surplus and undivided profits to the par value. As there is a great deal of bank stock in the state which pays very small dividends, if any, and is not saleable at par it would seem that bank stock is on the whole assessed more nearly its true value than other property. The manner in which bank stock is assessed in the city of Milwaukee is shown by the following statement:

Name of bank.	Par value of stock.	Book value of stock.	80 per cent. of book value of stock.	Valuation of real estate deducted.	Valuation of stock for assessment of 1897.	Percentage of par value of stock.
First National..	\$1,000,000	\$1,376,200	\$1,100,960	.....	\$1,100,960	1.10096
Wisconsin Nat'l	1,000,000	1,225,800	980,640	.....	980,640	0.98064
Milwaukee Nat'l	450,000	494,000	395,200	\$30,800	374,400	0.832
National Exh'ne	500,000	631,200	504,960	.....	504,960	1.00992
Central National	300,000	354,100	283,280	.....	283,280	0.94426
Marshall & Ills- ley	300,000	325,600	260,480	.....	260,480	0.86826
Wisconsin Ma- rine & Fire In- surance Co.	500,000	500,000	400,000	.....	400,000	0.80
Second Ward Savings	200,000	560,100	448,080	36,090	411,990	2.05995
West Side	100,000	131,410	105,130	.....	105,130	1.0513
German Amer- ican	100,000	114,600	91,680	.....	91,680	0.9168
Total .....	.....	.....	.....	.....	\$4,513,520	.....

APPENDIX D.— *Comparison of census valuation of farm lands with assessed valuation of all lands.*

Counties.	Acres of farm land valued in census of 1895.	Total acres assessed in 1895.	Percentage farm land of all land assessed.	True value of farm land as given by census of 1895.	Assessed valuation of all land in 1895.	Per cent- age as- sessed val- uation of all land of census val- uation of farm lands.
Adams	226,128	368,901	61	\$2,118,075	\$798,417	35
Brown	252,944	296,827	85	6,358,006	2,787,140	43
Buffalo	368,400	435,234	84	4,529,509	1,475,143	32
Calumet	180,560	200,915	89	7,664,660	4,761,624	62
Columbia	466,167	492,859	94	14,374,032	6,603,416	46
Crawford	318,437	355,956	89	3,271,195	1,399,256	42
Dane	718,320	756,373	94	29,132,619	13,196,434	45
Dodge	510,697	549,742	92	28,681,650	10,429,145	36
Door	195,908	293,740	66	2,890,435	1,409,260	48
Fond du Lac ...	435,762	466,853	93	21,869,880	13,388,109	52
Grant	646,755	730,645	88	14,935,319	5,368,364	35
Green	335,093	363,855	92	13,674,001	5,745,694	42
Green Lake	192,354	220,498	87	6,809,877	2,852,362	41
Iowa	449,940	478,846	98	10,118,192	4,776,538	47
Jackson	289,000	539,623	53	3,205,406	1,364,479	42
Jefferson	328,892	344,061	95	19,695,670	7,095,943	36
Juneau	381,958	444,407	85	3,454,786	1,077,955	31
Kenosha	158,777	170,759	92	7,416,043	3,918,615	52
Kewaunee	213,658	216,062	98	3,814,052	2,558,538	67
La Crosse	239,748	291,270	82	5,869,975	2,168,154	36
Lafayette	362,267	394,962	91	12,848,146	4,559,776	35
Manitowoc	332,489	369,975	89	12,408,450	7,294,010	58
Marquette	244,869	286,230	85	2,558,674	1,058,779	41
Milwaukee	81,738	127,999	63	17,466,960	11,134,818	63
Monroe	421,561	520,639	80	5,920,290	1,870,025	31
Outagamie	267,532	358,135	74	9,776,755	4,782,397	48
Ozaukee	138,448	146,594	94	9,132,196	5,204,575	56
Portage	330,601	515,784	64	5,304,391	1,391,718	26
Racine	195,307	208,096	93	11,492,350	5,856,307	50
Richland	350,994	372,568	94	5,475,712	2,293,387	41
Rock	411,222	445,607	92	19,625,967	10,441,957	53
Sauk	453,564	531,519	85	10,298,815	5,287,720	52
Sheboygan	323,279	321,033	103	14,148,941	9,805,610	69
Thompson	454,505	468,902	96	5,944,813	2,344,143	39
Vernon	466,808	514,592	88	6,811,408	2,465,538	36
Walworth	347,129	349,059	99	15,779,312	9,656,534	61
Washington	257,424	270,509	95	13,725,145	8,916,157	65
Waukesha	320,641	344,860	92	21,224,330	10,997,771	51
Waupaca	331,635	473,050	70	7,379,140	2,466,758	33
Waushara	325,720	329,270	98	5,165,063	1,772,004	34
Winnebago	243,049	262,106	92	10,314,641	5,749,525	55
Wood	184,563	439,310	41	2,391,130	952,880	39
	13,774,853	16,068,735	85	\$435,070,011	\$209,476,975	48
Whole state...	18,365,844	32,486,244	56	\$488,754,021	\$261,679,705	53

REMARKS ON APPENDIX D.

Some of the absurdities and inequalities to which the present system of gross under-assessment leads, are illustrated by the foregoing comparison of total assessment of lands in 1895 with the census valuation of farm lands for the same year. This comparison has been confined to the counties in the south half of the state for the reason that three-fourths of all the farm land is found in those counties. If all lands were assessed at their full value the total valuation would naturally exceed the value of farming lands alone. But as a matter of fact we find *all* lands in the south half of the state assessed at less than half what the farm lands alone were valued by the state census enumerators. As the assessed valuations of farm lands are not classified separately, an exact comparison cannot be instituted, but the following results may be taken as approximately correct:

In Portage county, for example, the state census gives the number of acres of farm land as 330,601 valued at \$5,304,391 or \$16.04 an acre. The total number of acres of *all* lands assessed was 515,784, indicating that there were 185,183 acres which the census enumerators did not treat as farm land. Supposing that these 185,183 acres were assessed at the very low sum of \$1.00 an acre, it would then appear that the farm lands were assessed at \$1,206,535 or \$3.64 an acre, being 22 per cent. of the true value. In the same way it might be shown that the assessed valuation of farm lands in Wood county was about 29 per cent. of their true value.

The worst feature of this gross under-valuation is the total lack of uniformity in the proportion of assessed to true values, not only in different counties and in different taxing districts of each county, but even as between individual holdings in the same assessment district.

APPENDIX E.—Statement of taxes levied in villages in 1897.

Counties.	Number of villages.	Assessed valuation of all taxable property.	Current expenses.	Highways and bridges.	Debts and judgments	School purposes.
Barron	1	\$15,406 00		\$186 90		\$500 00
Burnett	1	157,766 00	\$798 43	363 49		1,847 00
Calumet	1	116,676 00	89			1,662 78
Chippewa	3	223,135 00		449 36		3,172 72
Clark	3	132,215 00	362 43	361 70		2,991 38
Columbia	6	910,562 00	4,597 64	862 78	1,140 00	10,169 62
Crawford	3	118,046 50	1,323 54	982 21	1,223 43	2,132 37
Dane	7	1,217,248 25	2,942 45	920 31	127 38	7,985 19
Dodge	4	395,803 00	776 15	744 59		5,557 21
Fond du Lac	1	213,020 00		321 25	942 75	2,624 41
Grant	8	903,833 00	2,880 16	1,344 13		8,768 18
Green	3	434,562 00	1,423 31	815 41	420 00	4,181 73
Green Lake	2	352,122 00		1,100 00	672 60	3,448 77
Iowa	1	89,415 00	263 25	126 00		580 00
Jackson	1	55,127 00	569 65			1,365 77
Jefferson	3	692,563 00	10,934 75	411 95		12,611 38
Juneau	1	83,512 00		150 00		2,080 00
Lafayette	4	241,796 00	750 32	799 67		2,457 05
Marathon	3	192,717 00	784 00	580 00		719 75
Manitowoc	1	70,301 00				450 07
Milwaukee	3	679,738 50	3,660 27			5,900 00
• Monroe	4	134,621 00	525 00	755 49		2,632 23
Outagamie	1	194,297 00	585 99			690 00
Ozaukee	1	126,387 00				433 67
Pierce	3	334,999 50	1,000 00	1,073 60	363 00	4,127 26
Poik	4	339,814 27	3,752 75	4 53	146 82	5,069 37
Racine	1	872,424 00	367 48	5,506 13		8,426 06
Rock	1	364,946 00	4,000 00			2,535 45
St. Croix	1	85,111 00	425 65	334 45	534 79	817 83
Sauk	6	766,152 00	449 17	954 42	93 00	9,278 54
Shawano	3	204,786 00	200 00	180 90	41	4,308 12
Sheboygan	2	505,617 00	3,455 67	45		2,660 00
Trempealeau	6	650,564 00	1,210 02	846 88		7,243 20
Vernon	2	123,806 00	362 13	262 67		1,642 08
Walworth	1	479,671 74	1,048 26	672 88	1,700 00	2,493 91
Washington	2	277,647 00		1,058 52		1,355 35
Waukesha	3	572,981 00	773 84	461 81		4,852 20
Waupaca	5	348,033 00	923 51	2,122 81		4,138 88
Waushara	1	135,304 00	500 00	32 51		1,544 35
Winnebago	2	393,358 00	1,849 77	1,575 40		3,192 76
Wood	2	51,214 00	504 78	381 42		1,114 54
Total	111	\$14,257,277 76	\$54,011 06	\$26,794 62	\$7,364 18	\$149,516 18

APPENDIX E.—Continued.—*Statement of taxes levied in villages, 1897.*

Counties.	All other purposes.	State tax.	County tax.	Total tax.	Tax on dollar (in mills).
Barron		\$104 33	\$233 52	\$1,024 75	.066
Burnett		694 35	1,783 21	5,486 48	.034
Calumet	\$3,300 00	591 12	824 79	6,379 58	.054
Chippewa		721 84	3,723 71	8,067 63	.036
Clark		658 90	1,999 00	6,373 41	.048
Columbia	1,048 07	2,895 03	3,434 75	24,147 79	.026
Crawford		701 32	2,128 44	8,491 31	.071
Dane	1,579 99	3,975 87	5,037 47	21,968 66	.018
Dodge	679 25	1,440 36	2,272 81	11,470 37	.028
Fond du Lac		569 40	737 06	5,194 87	.024
Grant	1,665 77	2,364 32	3,970 38	20,992 94	.023
Green	3 12	1,564 40	1,608 46	10,021 43	.023
Green Lake		1,503 34	2,943 65	9,668 36	.027
Iowa		158 25	281 05	1,413 55	.015
Jackson		499 48	1,081 19	3,516 09	.063
Jefferson	17 45	1,769 42	3,046 40	28,791 35	.041
Juneau		527 00	1,180 00	3,937 00	.047
Lafayette	700 02	888 19	1,667 10	7,262 35	.030
Marathon		723 69	2,791 75	5,599 19	.029
Manitowoc		218 56	562 63	1,231 26	.017
Milwaukee	2,569 34	2,720 80	3,510 16	18,360 57	.027
Monroe	10 00	420 14	2,185 19	6,578 05	.048
Outagamie		557 64	1,103 74	2,937 37	.015
Ozaukee		362 78	522 90	1,324 35	.014
Pierce	557 59	998 35	2,259 13	10,378 93	.030
Polk	9 21	1,801 96	3,189 03	13,973 67	.041
Racine		3,305 93	4,260 29	21,865 89	.025
Rock		1,141 79	1,203 46	9,180 70	.025
St. Croix		336 80	707 81	3,207 23	.037
Sauk	409 17	2,783 36	3,444 81	17,412 47	.022
Shawano		876 90	2,392 59	7,958 92	.038
Sheboygan	2,867 98	1,901 70	1,999 55	12,885 35	.025
Trempealeau	4,158 36	2,656 88	3,804 60	19,919 94	.030
Vernon	140 78	350 25	993 71	3,751 62	.030
Walworth		1,293 30	1,364 00	8,572 25	.017
Washington		1,141 08	1,102 82	4,857 77	.016
Waukesha	593 25	2,016 14	2,405 66	11,102 90	.019
Waupaca	130 00	1,081 36	3,758 18	12,154 74	.034
Waushara	446 68	457 93	933 38	8,914 85	.028
Winnebago	1,152 00	1,767 69	3,966 69	13,504 31	.034
Wood	146 12	539 85	1,674 75	4,361 46	.085
Total	\$22,184 15	\$51,081 80	\$88,089 82	\$399,041 81	.027

REMARKS ON APPENDIX E.

The villages included in the foregoing statement are only those which collect taxes separately. A few villages of considerable size collect their taxes under the town organization. There are several large villages in the state which undertake to exercise all the powers of villages under town organization in accordance with the provisions of section 776, subdivision 13 of the Wisconsin Statutes, and these of course are not included in the foregoing statement.

The average total tax in a village for all purposes is \$3,504.88. This is less than half the amount levied for the average town. The average tax on the dollar is 0.27, as against an average of 0.24 for towns, and 0.29 for cities. The average population of the villages comprised in the foregoing statement is about 625. (See census of 1895.) The average per capita tax is \$5.75 as against an average per capita tax of \$8.59 for the whole state.

APPENDIX F.—*Taxes levied in cities in 1897.*

Counties.	No. of cities.	Assessed valuation.	Current expenses.	Highways and bridges.	Debts and judgments.	All other purposes.
Ashland	1	\$3,835,764 00	\$19,275 00	\$12,075 00		\$47,935 00
Barron	4	855,871 00		3,196 97	\$2,547 00	9,818 40
Brown	2	5,313,636 00	27,300 00	25,400 00	14,053 27	33,507 10
Buffalo	3	317,811 00		10 65		991 73
Calumet	1	543,285 00			342 00	1,289 62
Chippewa	1	3,011,293 00				
Clark	3	574,074 00		964 03	800 00	4,442 10
Columbia	2	2,656,269 00	7,622 50	8,728 09	2,975 00	18,882 06
Crawford	1	385,802 00				3,206 12
Dane	2	8,791,305 00	21,600 00	13,308 92	30,854 93	102,361 85
Dodge	5	1,495,228 00	31 00	862 23	2,686 16	28,964 44
Door	1	559,060 00			1,760 00	10,740 00
Douglas	1	10,346,303 15	72,312 84	41,143 62	71,600 00	58,703 87
Dunn	1	1,561,948 00	7,000 00	3,900 00		11,000 00
Fau Claire	3	6,392,274 50		11,105 77	29,621 50	64,261 18
Fond du Lac	3	5,124,239 00	2 0 0	3, 49 89	12,151 97	84,077 7
Green	2	2,510,680 00				16, 21 00
Green Lake	1	917,799 00	3,600 00	5,800 00	4,600 00	9,749 93
Iowa	2	794,312 00		2,000 00	1,471 67	4,463 38
Jefferson	3	2,557,677 00			13,966 47	41,264 41
Juneau	3	833,240 00		851 50		4,677 63
Kenosha	1	1,609,928 00	9,200 00	19,999 10	8,500 00	32,201 00
Kewaunee	1	525,686 00				5,457 40
La Crosse	2	12,573,535 00	79,700 00	41,250 00	56,135 00	43,340 00
Lafayette	1	272,050 00			1,450 00	1,050 00
Langlade	1	1,303,925 00	4,695 00	3,010 72	4,396 34	9,732 80
Lincoln	2	1,773,674 00	5,050 00	510 43	5,911 25	31,220 22
Manitowoc	2	3,351,531 00		3,984 40		18,711 48
Marathon	2	3,447,731 00				37,622 70
Marinette	1	3,598,662 00				49,354 14
Milwaukee	3	147,629,665 46	998,000 00	219,629 09	431,660 00	733,552 55
Monroe	2	840,000 00				20,774 28
Oconto	1	1,190,930 00	4,525 54		6,073 75	15,720 27
Oneda	1	1,818,804 50	8,300 00	6,150 00	1,650 00	8,935 00
Outagamie	4	5,679,673 00	7,800 00	7,204 06	10,614 35	86,312 81
Ozaukee	2	980,204 00		640 65	3,116 07	6,457 35
Pepin	1	217,902 00		3,390 00	150 00	
Pierce	2	798,199 00			2,014 23	2,774 91
Portage	1	2,832,205 00		7,956 25		30,783 37
Price	1	282,432 93	1,000 00			4,714 47
Racine	1	9,956,200 00	41,000 00	12,500 00	37,380 00	46,557 55
Richland	1	607,961 00				2,500 00
Rock	4	7,984,725 00	10,350 00	14,630 00	14,700 00	46,114 07
St. Croix	4	1,580,524 00		1,625 23	1,493 80	6,174 50
Sauk	2	2,699,926 00			8,930 00	13,302 00
Shawano	1	249,284 00		248 98	6,733 16	3,660 00
Sheboygan	2	7,100,677 00	14,284 86		13,960 21	50,782 79
Taylor	1	194,022 00		2,228 70	1,200 00	122 07
Vernon	1	507,664 00			21,826 00	5,076 64
Walworth	4	4,247,488 00		535 05	1,000 00	31,944 95
Washington	2	1,383,030 00		3,168 36	5,250 00	3,717 88
Waukesha	2	5,025,952 00	6,500 00	14,699 17	7,000 00	15,611 26
Waupaca	3	1,414,817 00		2,762 00	6,105 00	13,240 32
Winnebago	3	12,357,713 00		9,397 47	9,645 58	166,781 08
Wood	4	1,589,701 77	191 79	2,798 00	1,220 00	21,706 47
Total ..	111	\$307,484,333 31	\$1,349,588 53	\$509,514 93	\$857,747 91	\$2,096,665 92

APPENDIX F.—Continued.—*Statement of taxes levied in cities in 1897.*

Counties.	School purposes.	State tax.	County tax.	Total tax.	School tax on dollar, in mills,	Total tax on dollar, in mills,
Ashland	\$36,172 00	\$17,501 97	\$55,220 83	\$188,179 80	.009	.049
Barron	13,539 84	3,835 78	6,361 77	39,299 76	.015	.045
Brown	39,483 63	19,818 60	35,090 66	194,653 26	.007	.036
Buffalo	5,344 35	1,425 60	3,667 00	11,439 33	.016	.036
Calumet	1,875 00	1,414 86	1,418 94	6,340 42	.003	.011
Chippewa	3,700 00	9,100 03	22,541 73	35,341 76	.001	.011
Clark	6,557 20	2,794 32	7,028 46	22,586 11	.011	.039
Columbia	19,000 00	7,757 64	8,150 13	73,116 02	.008	.027
Crawford	32,280 00	2,224 75	6,046 52	14,704 89	.008	.038
Dane	7,068 52	29,188 66	27,744 64	232,127 52	.000	.026
Dodge	21,578 63	5,637 56	9,713 69	69,473 96	.010	.034
Door	6,000 00	2,459 60	3,538 75	24,498 35	.010	.043
Douglas	98,050 00	51,034 46	186,523 63	579,368 42	.009	.056
Dunn	15,800 00	4,639 80	10,093 57	52,433 37	.010	.033
Eau Claire	63,912 06	23,602 40	30,760 09	223,163 65	.010	.034
Fond du Lac	40,638 35	15,281 95	19,576 45	150,025 68	.007	.029
Green	20,694 01	8,985 93	8,128 92	54,132 86	.008	.021
Green Lake	6,500 00	2,739 70	4,031 58	37,021 21	.007	.040
Iowa	10,615 00	3,579 11	3,946 77	26,075 93	.013	.033
Jefferson	18,478 51	9,246 14	17,378 63	100,334 16	.007	.039
Juneau	12,353 93	2,917 15	5,411 42	26,211 63	.014	.031
Kenosha	17,095 00	8,579 30	8,422 00	103,936 40	.010	.064
Kewaunee	3,983 22	1,635 77	2,069 19	13,145 58	.007	.025
La Crosse	65,063 64	32,857 89	51,841 14	370,187 67	.005	.029
Lafayette .....	.....	1,025 63	1,422 82	4,948 45	.....	.018
Langlade	13,000 00	1,896 00	10,383 90	47,117 76	.009	.036
Lincoln	7,473 48	7,512 83	19,690 00	77,368 21	.004	.043
Manitowoc	32,493 54	8,594 96	17,901 91	81,686 29	.009	.024
Marathon	20,989 76	5,700 62	22,377 08	86,690 16	.006	.025
Marquette	20,000 00	10,680 67	27,925 05	100,959 86	.005	.030
Milwaukee	538,276 37	389,993 70	502,924 55	3,814,036 26	.003	.025
Monroe	21,150 33	2,990 91	12,359 04	57,274 56	.025	.068
Oconto	5,835 55	4,049 16	9,051 07	45,255 34	.004	.038
Oneida	12,642 50	5,582 96	8,551 17	51,811 63	.006	.028
Outagamie	51,855 63	18,465 27	25,331 38	207,583 50	.009	.036
Ozaukee	5,460 00	2,787 33	4,071 43	22,532 83	.005	.024
Peplin	2,319 30	983 87	2,026 07	6,869 24	.010	.031
Pierce	7,958 65	3,131 25	5,525 48	21,404 52	.009	.026
Portage	22,600 00	6,270 19	11,798 81	79,408 62	.008	.028
Price	7,100 00	1,420 47	7,713 10	21,948 04	.025	.077
Racine	20,000 00	33,039 86	65,517 32	255,994 73	.002	.025
Richland	6,652 13	2,582 70	8,021 78	19,756 61	.010	.032
Rock	54,965 85	27,365 15	26,304 44	194,429 51	.006	.024
St. Croix	17,759 25	7,012 70	12,834 80	46,900 28	.011	.029
Sauk	21,432 00	9,543 19	9,051 51	62,253 70	.007	.023
Shawano	4,450 00	1,086 51	3,414 12	19,592 77	.017	.078
Sheboygan	53,027 04	18,820 50	23,351 09	174,226 49	.007	.024
Taylor	5,642 56	382 17	2,941 95	12,517 45	.029	.064
Vernon	6,446 35	1,222 56	3,233 36	37,604 91	.012	.074
Walworth	35,953 34	12,580 31	14,107 30	96,120 85	.008	.022
Washington	10,717 89	3,210 56	2,825 87	28,890 56	.007	.020
Waukesha	25,874 52	15,131 67	17,062 38	101,879 00	.005	.020
Waupaca	15,899 82	4,056 57	11,442 62	53,506 33	.011	.037
Winnebago	76,166 67	42,274 87	70,956 03	375,221 75	.006	.030
Wood	14,865 00	4,135 14	19,723 10	64,639 50	.009	.040
Total	\$1,675,738 42	\$921,689 25	\$1,514,547 09	\$8,925,492 05	.005	.029

REMARKS ON APPENDIX F.

The classification of taxes levied in the preceding statement for cities, is not a good one and has only been adopted in order to secure uniformity with the classification necessarily used in preparing the statistics for villages and town. Of the one hundred and eleven cities in the state, there are scarcely two which classified the taxes levied, or in other words, the separate items of the budget, under the same heads. This has made it very difficult to reduce these statistics to a uniform classification. As a result the column of taxes levied for "All Other Purposes," comprises a large number of miscellaneous items, which could not be classified under the usual headings. Another fruitful source of confusion in the preparation of these statistics was the varying methods of treating the moneys received from licenses and other sources, as also money on hand at the beginning of year. In some cases the amount on hand and the estimated receipts from licenses, etc., were deducted from the total amount required to be raised for all purposes, and a levy made which would cover the balance remaining. In other cases the levy was made for the full amount needed, and estimated receipts deducted from the footing of that levy, which made it difficult to decide what the levy ought to be for any particular purpose.

The taxes levied in the cities in 1897 may be classified under the heads which are common to the greatest number of city budgets, as follows:

Fire Department	\$572,402 36
Police Department	400,000 00
Health Department	109,012 84
Street Department	509,514 73
Schools	1,675,737 90
Salaries	269,292 33
Indebtedness	857,747 91
State Tax	921,689 25
County Tax	1,514,547 09
All other purposes.....	2,096,666 64
Total	\$8,925,492 05

But even this classification is only approximately correct as "All Other Purposes" still remains the largest item.

The average tax levied for school purposes in cities was five and four-tenths mills, as against an average of four and seven-tenths mills, levied for the same purposes in towns. The average total tax on the dollar is \$.029, which it will be noticed is larger than the average for villages or towns.

APPENDIX G.—*Statement of assessed valuations and taxes per capita in 50 largest cities.*

City.	Popula- tion.	Assessed valuation.	Per capita valu'tion	Total taxes levied.	Per capita tax.	Tax on dollar (in mills).
Milwaukee ...	249,290	\$144,684,425 46	\$580 30	\$3,725,605 31	\$14 94	.025
La Crosse.....	28,769	12,352,375 00	425 88	360,883 43	1 19	.029
Oshkosh	26,947	9,321,568 00	345 92	256,343 12	9 50	.027
Superior	26,168	10,346,303 15	385 38	579,368 42	22 13	.066
Racine	24,889	9,966,200 00	400 02	255,994 73	10 28	.025
Sheboygan	21,130	6,493,122 00	307 29	162,694 71	7 69	.025
Eau Claire ...	18,637	6,074,243 50	325 92	212,886 47	11 39	.034
Green Bay	18,290	4,479,886 00	244 93	168,137 58	9 19	.032
Madison	15,950	7,775,550 00	481 85	209,034 55	13 10	.027
Marinette	15,286	3,598,662 00	235 42	107,369 86	7 06	.030
Appleton	14,641	4,309,895 00	294 37	156,638 23	10 69	.036
Fond du Lac..	13,051	3,682,022 00	282 12	110,460 57	8 46	.030
Janesville	12,971	4,611,423 00	355 51	100,323 14	7 73	.021
Ashland	12,310	3,835,764 00	311 59	188,179 80	15 28	.049
Wausau	11,013	3,426,008 00	311 08	84,501 06	7 67	.024
Watertown	9,922	1,512,375 00	152 42	66,202 34	6 67	.043
Manitowoc	9,427	2,731,310 00	288 67	63,071 01	6 69	.023
Chp. Falls	9,196	3,011,293 00	327 45	76,954 40	8 36	.025
Stevens P't....	8,995	2,832,205 00	314 86	79,408 62	8 82	.028
Merrill	8,607	1,400,000 00	162 65	53,226 09	6 18	.038
Kenosha	8,122	1,609,928 00	1 20 23	103,996 40	12 80	.064
Beloit	7,786	2,253,456 00	289 42	65,472 67	8 40	.024
Waukesha	7,222	3,467,625 00	480 14	77,018 18	10 66	.022
Menomonie	6,198	1,561,948 00	252 00	52,433 57	8 45	.033
Menasha	6,154	1,226,818 00	199 35	44,925 65	7 30	.036
Oconto	6,017	1,190,930 00	197 92	45,256 34	7 52	.038
Neenah	5,781	1,809,327 00	311 24	73,952 98	12 79	.040
Baraboo	5,484	2,155,466 00	393 04	47,358 40	8 63	.021
Kaukauna	5,451	1,094,080 00	200 71	41,024 56	7 52	.037
Portage	5,419	1,580,021 00	291 60	52,401 83	9 67	.033
Beaver Dam..	5,042	1,098,361 00	217 84	38,397 42	7 61	.034
Antigo	5,002	1,303,925 00	260 68	47,117 76	9 41	.036
Marshfield	4,586	454,162 27	99 03	27,436 84	5 97	.060
Ripon	4,380	1,203,702 00	274 81	32,315 65	7 37	.026
Rhineland	4,330	1,818,804 50	420 04	51,811 63	11 96	.028
De Pere	4,292	833,750 00	194 25	26,515 68	6 10	.031
Berlin	4,279	917,799 00	214 48	37,021 21	8 65	.040
Monroe	3,843	2,014,975 00	524 32	40,138 80	10 44	.019
Whitewater	3,799	1,459,019 00	384 05	31,987 81	8 42	.021
Two Rivers	3,593	620,221 00	172 61	15,615 28	5 18	.030
Sparta	3,511	520,000 00	148 10	32,221 37	9 17	.061
Hudson	3,338	975,465 00	292 22	22,433 21	6 72	.023
Waupun	3,216	627,690 00	195 17	17,115 45	5 32	.027
Pra. du Ch'n..	3,286	385,802 00	111 32	14,704 39	4 47	.038
Oconomowoc ..	3,178	1,568,327 00	490 34	24,860 82	7 82	.015
Rice Lake	3,162	376,668 00	119 12	21,472 97	6 79	.067
Mineral P't....	3,136	502,556 00	160 25	15,076 68	4 08	.030
Stoughton	2,936	1,015,755 00	345 96	23,092 97	7 86	.022
Waupaca	2,823	686,039 00	243 01	25,429 87	9 00	.037
Ft. Atkinson..	2,875	792,953 00	275 80	26,872 73	9 34	.033

REMARKS ON APPENDIX G.

The foregoing comparative statement of assessed valuations and taxes levied in the fifty largest cities of the state, has been prepared for the purpose of showing the wide variations which exist in matters of assessment and taxation in these municipalities. The cities are arranged in the order of their population, beginning with the largest. The ten cities having the highest per capita tax are:

Superior	\$22.13
Ashland	15.23
Milwaukee	14.94
Madison	13.10
Kenosha	12.80
Neenah	12.79
La Crosse	12.19
Rhineland	11.96
Eau Claire	11.39
Appleton	10.69

The three lowest in respect to per capita tax, among the fifty named are:

Prairie du Chien with	\$4.47
Mineral Point with	4.80
Two Rivers with	5.18

The wide variations in the amounts of taxes levied *on the dollar* are of course largely due to variations in methods of assessment, and for this reason no great weight can be attached to them.

WISCONSIN TAX COMMISSION.

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APPENDIX H.—Statement of taxes levied in towns in 1897.

Counties.	No. of towns.	Aggregate assessed valuation of towns.	Current expenses.	Support of poor.	Highways and bridges.	Debts and judgments.	All other purposes.
Adams	17	\$1,007,738 00	\$2,734 02	.....	\$4,764 38	.....	\$849 53
Ashland	5	1,032,054 00	6,800 00	.....	5,180 00	\$6,113 83	7,923 85
Barron	16	1,091,364 30	6,723 74	\$1,622 85	11,947 79	957 44	7,087 79
Bayfield	5	5,130,239 91	38,782 63	2,500 00	7,811 60	16,820 16	18,357 24
Brown	19	3,307,789 00	4,874 82	734 00	22,407 59	1,079 19	5,112 56
Buffalo	18	1,973,802 00	7,492 31	756 13	12,761 60	277 71	2,150 34
Burnett	5	501,689 75	2,961 64	1,367 16	6,425 54	.....	460 81
Calumet	9	5,253,977 00	5,631 62	250 00	18,916 27	3,683 00	1,565 52
Chippewa	17	3,959,441 00	15,695 54	.....	30,537 59	.....	7,906 46
Clark	27	2,832,981 10	8,463 85	1,700 00	20,228 69	58 06	7,356 63
Columbia	21	7,572,610 00	10,959 37	.....	27,297 30	.....	3,993 66
Crawford	11	1,776,081 00	4,828 54	.....	9,234 72	1,218 50	1,539 60
Dane	35	16,550,593 00	22,657 24	200 00	45,377 74	1,543 57	1,711 11
Dodge	24	11,138,210 00	12,469 59	1,694 62	35,642 98	2,002 18	2,437 30
Door	14	1,802,901 20	4,089 72	1,500 00	14,639 88	.....	1,647 44
Douglas	4	2,006,000 00	14,638 89	100 00	12,007 73	1,045 17	20,150 00
Dunn	22	2,577,036 91	11,336 60	1,655 36	19,849 90	1,125 00	4,135 85
Eau Claire	12	2,896,704 00	8,871 20	1,126 97	13,265 48	423 19	9,701 72
Florence	3	1,124,748 37	9,300 00	73 00	4,200 00	.....	100 00
Fond d' L'c	21	12,143,184 00	11,415 72	505 00	31,580 26	267 25	4,709 74
Forest	2	1,253,622 00	2,400 00	500 00	.....	.....	8,900 00
Grant	32	7,511,420 00	21,548 02	2,375 00	28,846 62	126 54	7,656 91
Green	16	7,312,029 00	13,971 30	.....	19,875 90	63 70	360 08
Green Lake	10	3,429,709 35	2,820 37	1,875 03	12,027 39	.....	1,825 90
Iowa	15	5,984,340 00	15,351 35	15 45	11,786 45	2,434 40	425 93
Iron	3	2,071,827 00	17,347 06	700 00	4,820 51	11,356 49	3,754 18
Jackson	18	1,712,582 36	7,232 61	1,310 00	11,453 77	1,661 99	2,419 02
Jefferson	16	8,070,822 00	6,856 11	.....	22,971 04	339 68	1,67 37
Juneau	18	1,540,454 00	5,891 35	.....	12,139 45	40 75	1,750 00
Kenosha	8	4,779,759 00	3,300 00	1,600 00	7,009 02	.....	853 49
Kewaunee	11	3,374,338 00	5,363 56	897 84	15,275 77	413 95	4,005 84
La Crosse	12	2,803,912 00	8,275 89	25 09	6,903 87	5 70	621 33
Lafayette	18	5,618,486 13	13,559 27	2,477 30	14,511 19	.....	13,610 07
Langlade	16	939,251 27	4,425 07	1,000 00	9,429 06	143 16	6,761 19
Lincoln	8	933,462 00	8,800 00	.....	8,191 10	4,207 72	4,221 72
Manitowoc	20	8,435,033 00	11,346 56	3,002 00	36,757 08	2,179 91	1,346 39
Marathon	35	2,792,301 00	21,132 15	2,213 59	25,737 51	2,398 18	5,983 98
Marquette	7	2,375,977 50	10,250 00	300 00	11,876 21	.....	3,308 00
Milwaukee	14	1,528,085 50	4,224 64	1,3 4 77	8,8 9 44	175 00	670 65
Monroe	6	15,840,994 00	3,842 60	.....	41,525 40	375 09	2,865 75
Oconto	22	2,299,690 95	11,407 13	86 41	15,482 06	.....	1,639 99
Oneida	15	1,553,292 00	6,611 34	1,933 35	11,716 00	240 74	7,536 20
Outagamie	5	1,558,900 00	14,675 23	.....	6,600 00	.....	2,311 59
Ozaukee	19	5,351,119 50	13,928 72	8 5 00	19,525 60	388 50	2,499 10
Pepin	7	5,796,973 00	3,002 23	890 00	17,225 37	.....	2,028 21
Pierce	8	838,603 75	4,975 19	575 00	5,997 93	.....	1,984 15
Polk	17	3,298,835 00	8,081 91	1,815 00	27,217 32	1,665 90	8,830 11
Portage	23	2,082,737 00	6,317 48	1,350 00	20,461 39	72 80	4,060 85
Price	12	3,390,537 50	7,417 86	1,578 00	12,884 35	651 25	2,806 08
Racine	17	1,176,169 05	6,775 00	3,692 00	9,131 32	775 05	9,411 14
Richland	9	6,687,064 00	6,598 16	275 00	19,866 14	.....	2,912 93
Rock	17	2,876,542 75	7,572 69	48 51	21,852 48	.....	7,168 19
St. Croix	20	11,710,912 00	15,552 63	.....	24,128 01	1,680 00	1,189 72
Sauk	20	3,989,630 00	14,756 67	.....	14,614 87	435 00	3,800 21
Sawyer	22	5,644,281 00	9,980 14	.....	32,156 87	87 24	4,574 41
Shawano	1	1,239,747 00	25,000 00	.....	2,000 00	17,394 65	1,239 75
Sheboygan	22	2,602,468 00	6,667 76	2,071 00	16,751 08	1,239 53	7,458 85
Taylor	15	11,282,825 00	10,961 88	725 00	40,274 97	600 00	2,772 54
Trempealeau	14	1,432,251 19	14,745 07	.....	7,207 90	822 00	6,619 96
Vernon	15	3,205,929 00	9,898 94	3,8 0 00	15,385 11	1,707 51	6,620 90
Waushara	21	3,153,464 50	9,108 34	159 59	19,304 41	2,082 31	7,280 78
Winnebago	3	847,812 00	7,150 00	100 00	.....	16,099 22	3,393 89
Wood	16	11,412,279 95	16,279 56	.....	31,088 17	250 00	4,883 87
.....	6	583,688 00	8,301 32	666 00	3,716 79	1,535 51	3,831 56
.....	13	10,236,482 00	8,133 12	140 00	27,432 13	.....	1,263 97
.....	16	12,295,286 00	7,388 97	40 36	19,922 14	178 81	5,800 66
.....	22	2,956,508 75	9,241 53	1,167 61	14,522 00	322 09	4,509 22
.....	18	2,497,871 00	4,887 97	1,10 31	8,5 3 81	4 9 41	2,835 74
.....	16	6,293,277 00	8,213 02	375 00	20,285 60	.....	6,158 36
.....	16	1,027,847 70	12,364 82	.....	8,364 91	2,036 14	2,168 39
Total ..	1,036	\$303,359,540 24	\$695,869 40	\$60,026 27	\$1,157,522 91	\$113,005 07	\$309,246 87

APPENDIX H.—Continued.—Statement of taxes levied in towns in 1897.

Counties.	Total town taxes (exclusive of state, county and school taxes).	Average amt town taxes per town (exclusive of state, county and school taxes).	Town tax on dollar (in mills).	School taxes.	School tax on dollar (in mills).	Average school tax per pupil in towns and villages.	Aggregate of all taxes levied in towns (including state, county and school).	Average total tax per town.	Total tax on dollar (in mills).
Adams	\$3,347 93	\$491 05	.008	\$7,614 86	.007	\$3 50	\$31,163 06	\$1,833 12	.030
Ashland	26,017 63	5,203 53	.024	22,699 87	.022	20 08	75,989 94	15,197 98	.075
Barron	28,339 61	1,771 22	.026	16,679 78	.015	4 56	70,904 81	4,421 55	.062
Bayfield	84,271 63	16,854 32	.025	47,546 31	.009	24 68	212,950 37	42,590 07	.041
Brown	34,208 26	1,800 43	.010	8,998 26	.002	1 70	104,539 76	5,502 09	.031
Buffalo	23,438 09	1,302 11	.011	13,313 67	.006	4 55	68,368 57	3,758 25	.034
Burnett	11,215 15	2,243 03	.022	4,789 97	.009	4 48	29,293 89	5,853 77	.058
Calumet	30,096 41	3,344 04	.005	10,078 10	.002	3 49	76,601 16	8,511 24	.014
Chippewa	54,439 59	3,202 32	.008	45,155 11	.011	8 84	173,945 07	10,232 06	.043
Clark	37,807 23	1,400 26	.013	30,281 55	.010	5 83	118,634 54	4,383 87	.041
Columbia	42,250 33	2,011 92	.005	25,314 99	.003	6 03	125,025 08	5,963 57	.016
Crawford	16,821 36	1,529 21	.009	11,888 38	.006	3 71	66,139 48	6,012 49	.037
Dane	71,489 66	2,042 56	.004	54,778 94	.003	5 32	252,305 10	7,208 71	.015
Dodge	54,246 67	2,260 27	.004	36,729 56	.003	5 92	188,307 95	7,846 16	.016
Door	21,777 04	1,555 50	.012	10,209 25	.005	2 62	56,584 60	4,041 75	.031
Douglas	47,941 79	11,985 44	.023	18,559 00	.009	21 88	121,271 25	30,317 81	.060
Dunn	38,162 81	1,734 67	.014	23,936 03	.009	4 44	104,355 37	4,743 42	.040
Eau Claire	33,388 56	2,782 38	.011	16,330 27	.005	5 17	83,340 67	6,945 05	.028
Florence	14,330 00	4,776 66	.012	12,195 00	.010	16 68	40,200 15	13,400 05	.035
F. du Lac	48,467 97	2,307 99	.004	28,180 90	.002	5 39	181,376 92	8,636 99	.014
Forest	11,800 00	5,900 00	.009	4,095 00	.003	29 87	42,569 97	21,284 98	.033
Grant	60,553 09	1,892 28	.008	55,847 80	.007	6 89	201,438 76	6,294 96	.026
Green	34,270 98	2,135 68	.004	25,922 22	.003	6 02	111,094 15	6,943 38	.015
Green L'ke	18,548 96	1,854 89	.005	10,820 50	.003	5 39	62,635 30	6,263 53	.018
Iowa	30,013 58	2,000 90	.005	23,255 89	.003	5 22	91,389 75	6,092 65	.015
Iron	37,978 30	12,659 43	.018	25,083 00	.012	19 76	125,410 66	41,803 55	.060
Jackson	24,077 39	1,337 63	.014	14,376 43	.008	3 40	70,263 79	3,903 54	.041
Jefferson	30,334 10	1,895 88	.003	25,380 94	.003	7 28	131,543 18	8,221 44	.016
Juneau	19,821 55	1,101 19	.012	19,398 18	.012	6 55	71,768 79	3,987 15	.046
Kenosha	13,362 51	1,670 31	.002	15,198 11	.003	7 42	68,850 25	8,606 28	.014
Kewaunee	25,956 96	2,359 72	.007	10,696 43	.003	3 33	69,884 30	6,353 11	.020
La Crosse	15,831 88	1,319 32	.005	13,985 34	.004	4 67	70,494 10	5,874 50	.025
Lafayette	44,157 83	2,453 21	.007	37,231 79	.006	6 95	142,838 24	7,935 45	.025
Langlade	21,568 81	1,347 41	.022	17,064 78	.018	9 56	66,579 57	4,161 22	.070
Lincoln	25,421 94	3,177 74	.027	13,521 00	.014	1 39	66,184 42	8,273 05	.070
Manitowoc	54,631 94	2,731 59	.006	24,501 37	.002	5 63	168,774 80	8,343 74	.020
Marathon	57,465 45	1,641 87	.020	32,569 33	.011	5 52	156,836 07	4,481 03	.056
Marquette	25,734 21	3,676 31	.010	20,999 22	.008	6 56	88,216 51	12,602 35	.037
Marquette	15,214 50	1,086 75	.009	7,088 63	.004	2 64	46,899 75	3,278 55	.030
Milwaukee	48,603 84	8,101 47	.003	51,353 01	.003	9 60	239,365 89	28,433 14	.014
Monroe	28,675 59	1,303 43	.008	20,731 48	.009	6 42	98,913 26	4,416 05	.043
Oconto	28,042 63	1,869 50	.018	15,197 38	.009	4 45	80,295 53	5,353 03	.051
Oneida	23,586 82	4,717 36	.015	11,605 00	.007	2 94	60,492 94	12,098 58	.038
Outagamie	37,216 92	2,067 60	.006	15,737 17	.002	3 48	119,028 01	6,612 66	.022
Ozaukee	23,145 81	3,306 54	.004	11,671 89	.002	5 17	81,894 44	11,713 49	.014
Pepin	13,482 27	1,685 28	.016	6,869 39	.008	4 87	34,268 22	4,283 52	.040
Pierce	47,610 24	2,800 60	.014	17,524 31	.005	4 82	107,816 83	6,342 16	.032
Polk	32,262 52	1,402 72	.015	16,355 54	.007	4 81	81,453 37	3,541 66	.039
Portage	25,337 54	1,490 44	.007	13,221 49	.003	3 15	82,374 64	4,845 56	.024
Price	20,784 51	2,482 04	.025	21,454 80	.018	14 71	102,076 00	8,506 33	.086
Racine	29,152 23	3,239 13	.004	17,616 79	.002	7 92	107,686 24	11,965 18	.016
Richland	36,641 87	2,155 40	.012	14,286 01	.004	3 42	106,198 03	6,276 35	.031
Rock	42,550 36	1,127 52	.003	40,752 99	.003	8 38	179,819 02	8,995 90	.015
St. Croix	33,606 75	1,680 33	.008	25,342 53	.006	6 10	110,057 05	5,502 85	.027
Sauk	46,798 66	2,127 21	.008	24,852 57	.004	5 42	119,664 67	5,439 30	.021
Sawyer	45,634 40	45,634 40	.036	17,000 00	.013	27 77	86,782 29	86,782 29	.070
Shawano	34,188 22	1,554 01	.013	15,271 02	.005	4 36	99,773 98	4,535 18	.038
Sheboygan	55,334 39	3,683 95	.004	23,035 72	.002	5 15	158,880 50	10,592 53	.014

APPENDIX H.—Continued.—*Statement of taxes levied in towns in 1897.*

Counties.	Total town taxes (exclusive of state, county and school taxes).	Average am't town taxes per town (exclusive of state, county and school taxes).	Town tax on dollar (in mills).	School taxes.	School tax on dollar (in mills).	Average school tax per pupil in towns and villages.	Aggregate of all taxes levied in towns (including state, county and school).	Average total tax per town.	Total tax on dollar (in mills).
Taylor	\$29,394 93	\$2,099 63	.020	\$16,395 45	.011	\$9 81	\$86,773 89	\$6,198 13	.060
Tr'mp'l'u ..	37,452 46	2,496 83	.011	15,339 43	.004	4 39	88,902 20	5,926 81	.027
Vernon	37,935 43	1,806 45	.012	20,807 06	.006	3 80	112,853 95	5,374 23	.0 5
Vilas	26,743 11	8,914 36	.031	13,180 00	.015	19 18	90,201 58	30,067 19	.106
Walworth ..	52,254 10	3,265 88	.004	39,021 11	.003	10 95	160,097 73	10,066 10	.014
Washburn ..	18,051 18	3,008 53	.030	10,572 00	.008	8 47	52,884 98	8,814 06	.090
Washi'gt'n ..	36,969 22	2,843 78	.003	15,018 73	.001	5 39	112,650 16	8,665 39	.011
Waukesha ..	33,751 24	2,109 45	.002	30,239 60	.002	7 89	167,437 03	10,464 81	.013
Waupaca ..	29,763 05	1,352 86	.010	20,323 38	.006	4 59	110,230 15	5,010 46	.037
Waushara ..	17,937 24	996 51	.007	14,498 24	.005	4 00	61,549 74	3,419 43	.024
Win'bago ..	35,031 98	2,189 49	.005	17,342 52	.002	5 18	129,419 44	8,088 71	.020
Wood	24,934 26	1,558 32	.024	13,990 71	.013	6 30	82,945 57	5,184 09	.080
Total ..	\$2,335,670 52	\$2,254 50	.007	\$1,449,029 08	.004	\$6 16	\$7,339,058 86	\$7,084 03	.024

REMARKS UPON APPENDIX H.

A brief explanation of the method by which the statistics in the foregoing appendix were compiled, may not be out of place. A blank form of statement of total assessment and taxes levied, such as is found in the beginning of every tax roll, was sent to each town clerk of the 1,036 towns in this state, in the month of November, 1897, with a request that a copy of the statement be made out and returned. A very large number of the town clerks failed to comply with this request, and, as the secretary of the commission could exercise no compulsion in the matter, a further request was then sent to the town treasurer. If he also proved negligent, a further appeal was made to the town chairman or some other influential person in the locality. In this way reports were finally obtained from all the towns. Upon carefully checking the same over, however, more than one-half of them were found to be erroneous or defective, and this necessitated further correspondence. Every effort has been made to get the correct figures, and it is believed that these statistics are more

accurate than any which have ever been heretofore prepared in the state in reference to the taxation in towns.

It was at first the intention to publish these statistics in full; but when it was found that they would fill about 170 pages in printed form, it was thought that they would form such a mass of figures as to be rather confusing than otherwise, and they have therefore been reduced to a summary by counties. In obtaining the average school tax per pupil in towns, it was found necessary to include villages, for the reason that the statistics of school attendance in each county, which were kindly furnished by the state school superintendent, included the towns and villages in one group. It should be added that there are a few cities which do not have school superintendents, which have necessarily been included, and may affect the accuracy of the figures in a few instances. The extremes of town taxation are shown by the following tables:

TABLE A—*Showing the twenty towns in Wisconsin which raised the greatest aggregate amount of taxes in 1897.*

Counties,	Towns.	Assessed valuation.	Town tax.	Total tax.
Sawyer	Hayward	\$1,239,747 00	\$62,634 40	\$86,782 29
Iron	Vaughn	1,495,958 00	42,913 46	84,624 27
Bayfield	Washburn	1,745,867 00	53,717 25	84,031 16
Bayfield	Bayfield	1,441,746 71	36,991 07	58,324 46
Douglas	Superior	676,373 00	31,025 55	53,050 24
Vilas	Eagle River	375,897 00	23,579 22	41,287 14
Milwaukee	Milwaukee	1,666,839 00	15,937 80	38,174 71
Milwaukee	Lake	2,115,080 00	17,423 39	35,784 19
Douglas	Brule	641,689 00	22,626 62	35,225 73
Marquette	Peshtigo	662,118 00	12,863 57	34,550 11
Milwaukee	Greenfield	2,768,827 00	13,352 45	33,697 83
Grant	Platteville	813,645 00	22,737 35	31,684 37
Bayfield	Iron River	563,122 50	19,672 62	30,663 01
Iron	Knight	413,539 00	13,641 22	28,818 85
Oneida	Pellcan	779,811 00	20,300 00	23,555 91
Forest	Crandon	964,777 00	12,195 00	28,042 22
Vilas	Arbor Vitae	212,889 00	4,600 00	25,681 91
Milwaukee	Granville	1,281,205 00	12,609 10	23,945 81
Bayfield	Mason	811,305 88	12,867 00	23,638 97
Ozaukee	Mequon	1,717,602 00	10,153 71	23,237 42

TABLE B.—*Showing the twenty towns in Wisconsin which raised the least amount of taxes in 1897.*

Counties.	Towns.	Assessed valuation.	Town tax.	Total tax.
Jackson	Knapp	\$59,316 00	\$388 00	\$861 57
Juneau	Marion	27,086 00	303 83	876 57
Jackson	Bear Bluff	26,870 50	433 74	896 96
Monroe	New Lynn	15,838 00	529 59	906 65
Adams	Big Flats	34,923 00	455 42	1,036 19
Grant	Millville	32,293 00	581 86	1,069 50
Adams	Preston	28,836 00	638 89	1,112 11
Adams	Quincy	46,881 00	330 10	1,131 97
Adams	Richfield	41,285 00	545 14	1,170 51
Pepin	Waubesa	26,642 00	642 20	1,176 68
Polk	Clam Falls	35,025 00	739 70	1,216 29
Richland	Lone Rock	39,075 00	523 02	1,371 09
Columbia	Pacific	58,468 00	836 57	1,371 43
Marquette	Neshkoro	54,961 00	215 05	1,392 69
Dunn	Peru	42,117 00	530 41	1,408 56
Portage	Linwood	73,721 00	639 11	1,556 40
Waushara	Richford	74,572 00	465 88	1,596 94
Adams	Monroe	51,404 00	900 40	1,651 87
Adams	New Chester	58,126 00	949 44	1,665 86
Jackson	Millston	41,541 50	768 35	1,672 50

In fairness to those towns which stand highest in amount of taxes raised, it should perhaps be mentioned that the town of Hayward comprises the whole of Sawyer county; that nearly all of these towns are larger than the average in area and population; and that the towns of Vaughn, Washburn, Eagle River, Platteville, and Crandon, contain large unincorporated villages, nearly all of which exercise the powers of villages, at the expense of the whole town under §776, subd. 13, R. S. That this method of building up a village at the expense of property many miles away, directly tends to large expenditures and even extravagance, is shown by the fact that every town which contains an unincorporated village operating under this plan will be found in the list of the twenty-five most heavily taxed towns in the state. A single instance will suffice to illustrate this more clearly. The town of Vaughn contains about fourteen government townships of land, and the census of 1895 gave the population as 3,561, nearly all of whom resided in or near the village of Hurley. The average tax for a village in Wisconsin in 1897 was \$3,504.88, and the average for a town \$7,084.03, making \$10,588 for the

combination. The taxes in the town of Vaughn, however, were about eight times this sum, and the per capita tax was nearly four times that of villages in general. There were thirteen counties not one of which levied as much for all purposes—state, county, town and school—as the *town* of Vaughn. Among these were Adams, which raised only about one-third as much tax, with two and one-half times the area, fourteen separate town organizations, and more than twice the population; Burnett, which raised less than half as much, though having about twice as much territory, five towns and fifty per cent. more population; and Marquette, which raised a little over half as much though it has about the same territory, fourteen towns, and three times as much population.

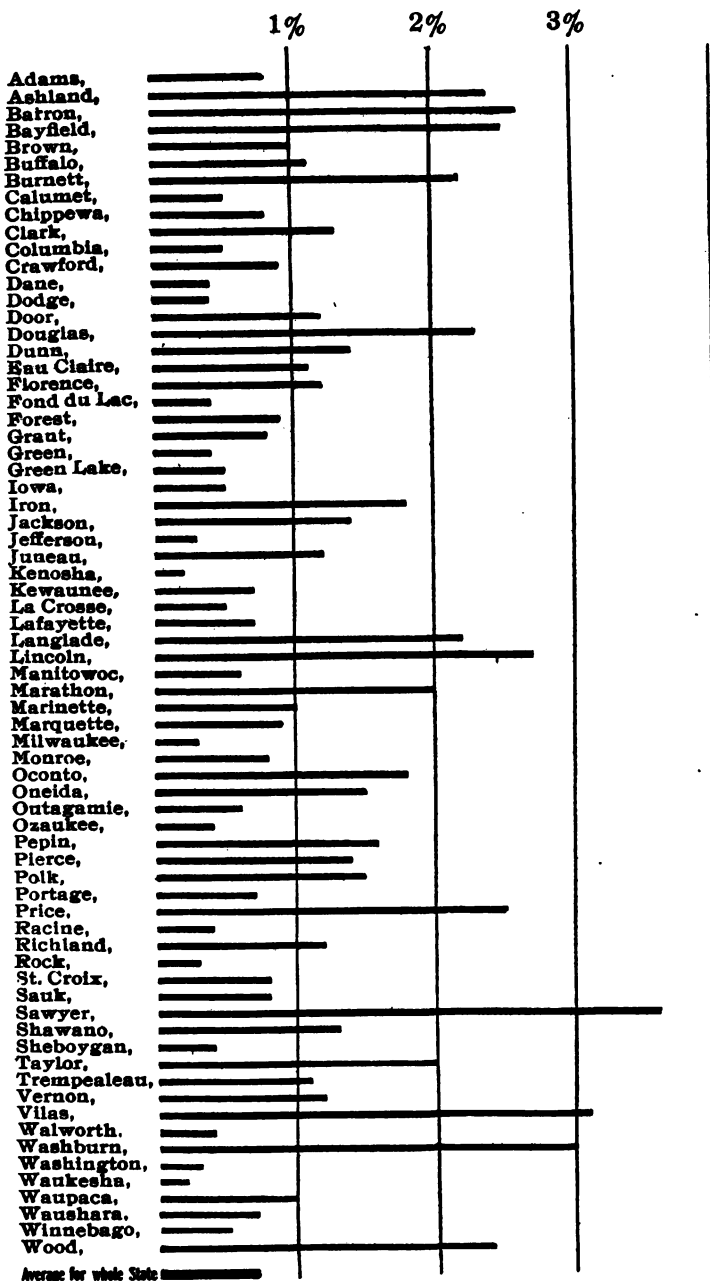
Of the towns in table A, it will be seen that in several cases the county tax exceeded the town taxes, though, for the state at large, county taxes are less than one-fourth of the total raised. For example, the percentage of taxes raised for all purposes in the town of Arbor Vitae was 12 per cent., of which 1.1 per cent. was for state taxes, 2.1 per cent. for town purposes and 8.8 per cent. for county tax.

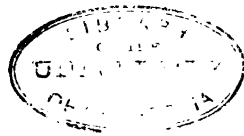
It is worthy of note that, of the taxes levied in the towns in *table A*, the large sum of \$184,994.38 was returned delinquent, being 56 per cent. of the amount levied. In one town the amount returned delinquent was more than 64.8 per cent. of the amount levied. As to the towns in *table B*, the total delinquent returns foot up to \$2,526.10, or about 9 per cent. of the total taxes. This comparison illustrates vividly the difficulty of collecting taxes which are felt to be excessive. There were 48 towns in the state in which every cent of tax was collected so that there was nothing returned delinquent.

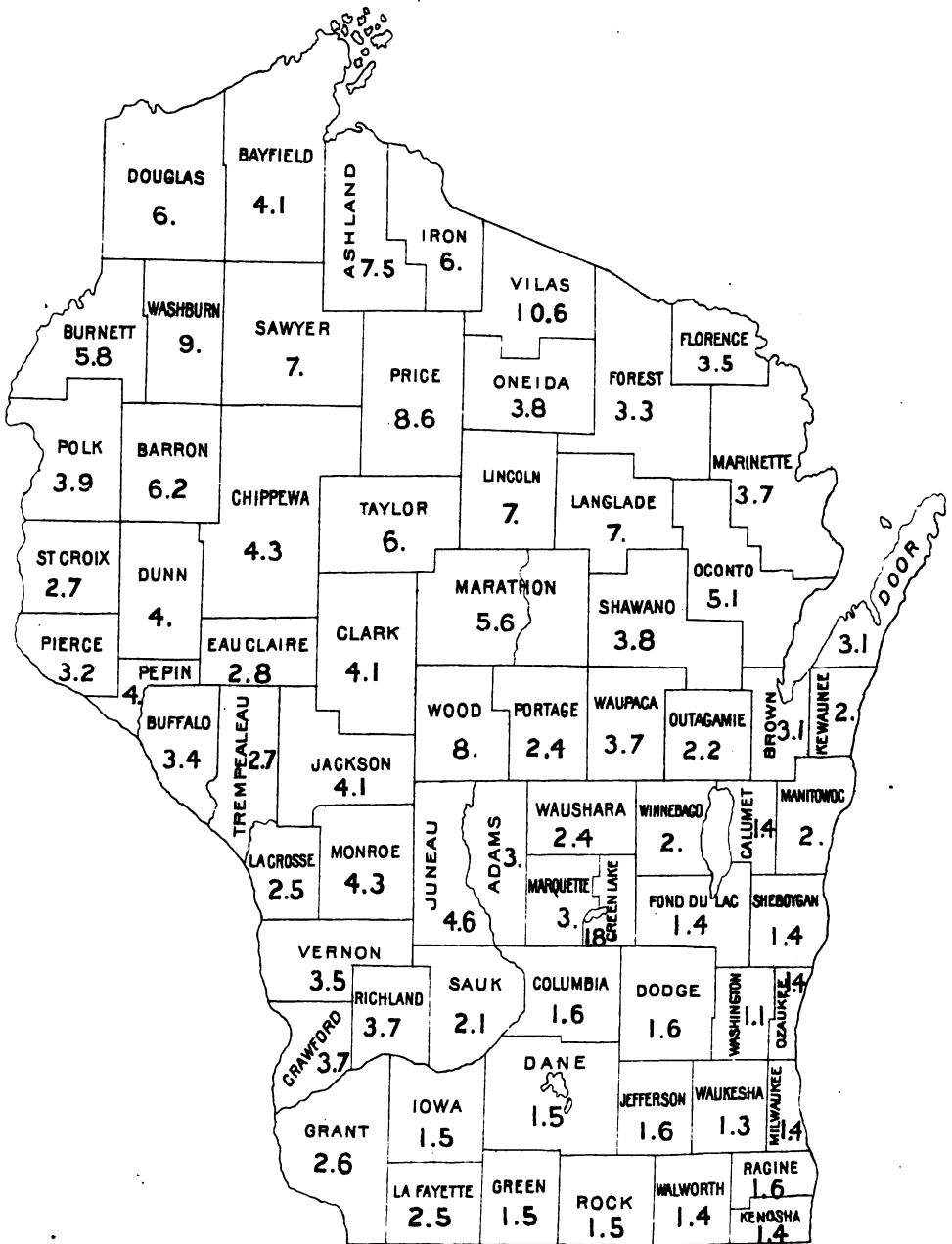
As to the percentage of tax levied on the dollar the highest percentage found was in one town in Price county, where the average tax was \$19.00 on every \$100.00 of assessed valuation. In one of the school districts in the same town the tax was 22.3 per cent., or \$22.36 on \$100.00. Lest these high percentages should be attributed to extremely low assessments, the writer of this (who is familiar with values in that town) would give it as his judgment that the assessment was rather higher than the average

**TAXES
AND PERCENTAGES**

**APPENDIX 1. DIAGRAM SHOWING COMPARATIVE PERCENTAGES
LEVIED IN THE SEVERAL COUNTIES FOR TOWN TAXES
(EXCLUSIVE OF STATE, COUNTY AND SCHOOL
TAXES) FOR 1897.**

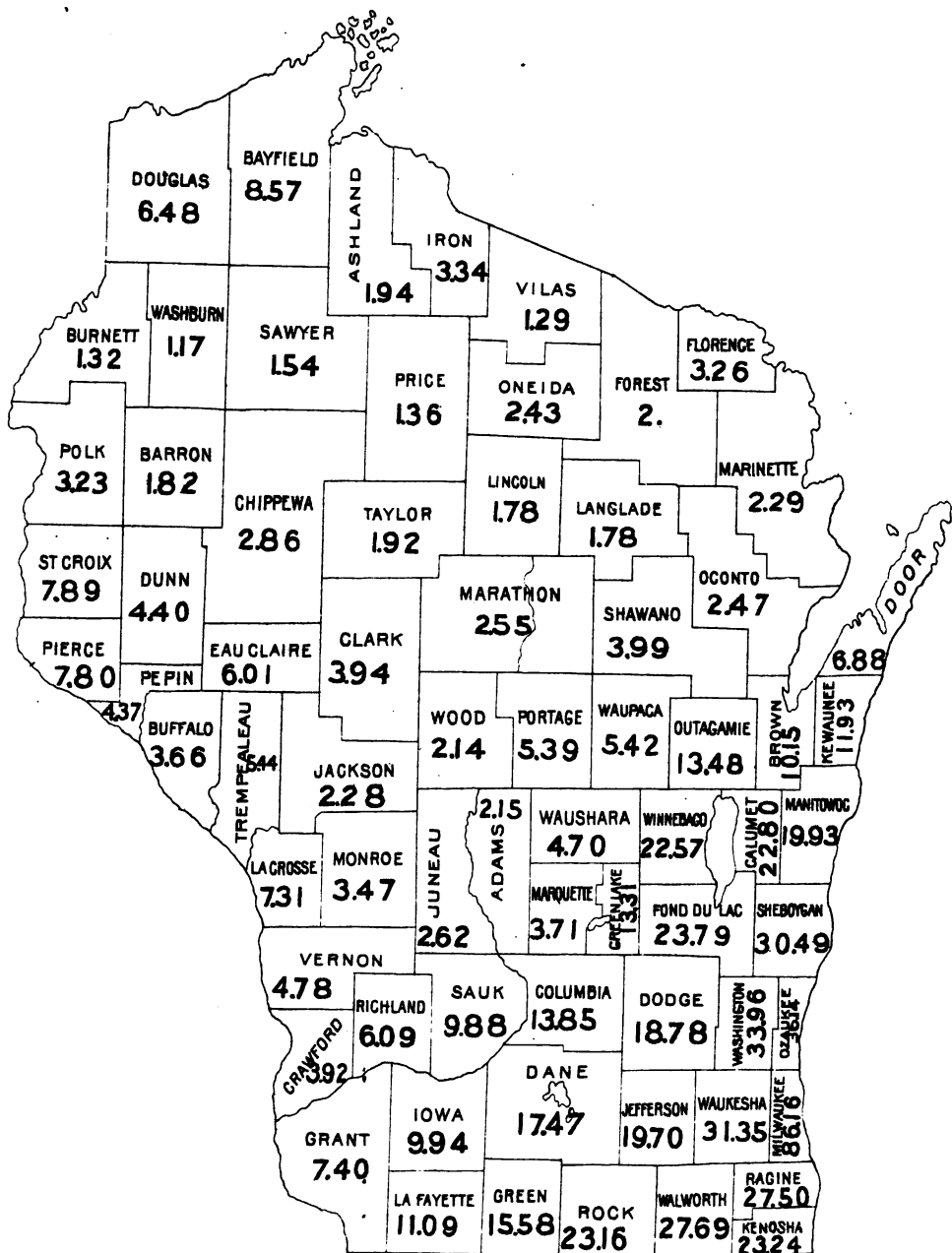




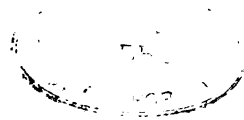


APPENDIX J. MAP SHOWING AVERAGE PERCENTAGE OF TAX LEVIED IN TOWNS,
(EXCLUSIVE OF CITIES AND VILLAGES) IN EACH COUNTY IN 1897.

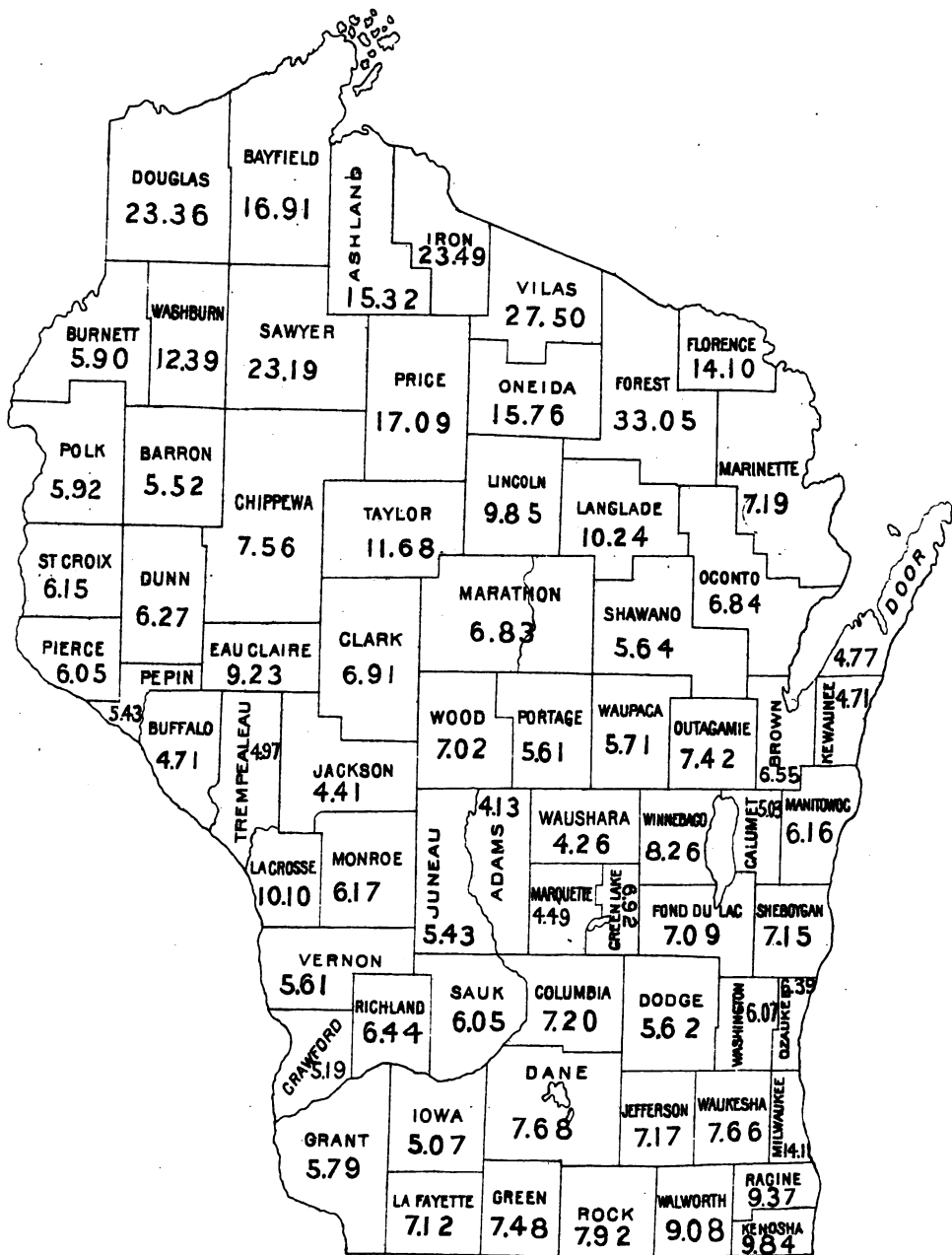




APPENDIX K. MAP SHOWING AVERAGE ASSESSED VALUATION PER ACRE IN 1897.







APPENDIX M. PER CAPITA TAX IN 1897, BY COUNTIES;
(BASED ON STATE CENSUS OF 1895.)

throughout the state, being above rather than below fifty per cent. of true value. It is only fair to this town, however, to say that nearly two-thirds of the tax was state and county tax, the county equalization having increased the assessor's valuation about four-fold.

By reference to the column headed "Town Tax on Dollar" it will be seen that there are five counties in which the average town tax exceeds the limit of $2\frac{1}{2}$ per cent. prescribed by chapter 235, laws of 1897; though it must be remembered that these percentages are figured upon the *assessed*, not the equalized valuation, the latter being the basis of the $2\frac{1}{2}$ per cent. limit above mentioned. In many counties the County Equalizing Boards of 1897, raised the aggregate valuation of the whole county largely with the apparent purpose of evading the law.

REMARKS UPON APPENDIX M.

Too much importance should not be attached to the figures shown upon the foregoing map, as in some of the northern counties a large proportion of the taxes are paid by non-residents. Moreover it is likely that these counties have increased more rapidly in population since 1895 than many of the counties in the southern portion of the state. The average rate of tax per capita in the United States was according to the census of 1890, \$7.53, while the per capita tax for Wisconsin for the same year was given as \$7.82. The average rate of tax per capita in Wisconsin for 1897 was \$8.59.

**APPENDIX N.—Statement of total taxes levied in Wisconsin for 1897
and amount and percentage returned delinquent.**

Counties.	Aggregate assessed valuation of all taxable property.	Current expenses.	School purposes.	Support of poor.	Highways and bridges.
Adams	\$1,007,738 00	\$2,734 02	\$7,614 86		\$4,764 38
Ashland	4,917,818 00	26,075 00	58,871 87		17,255 00
Barron	1,962,641 30	6,723 74	30,719 62	\$1,622 85	15,331 66
Bayfield	5,130,239 91	38,782 63	47,546 31	2,500 00	7,811 60
Brown	8,621,425 00	32,174 62	48,481 89	734 00	47,807 59
Buffalo	2,291,613 00	7,492 31	18,658 02	756 13	12,772 25
Burnett	659,446 75	3,760 07	6,636 97	1,367 16	6,789 03
Calumet	5,913,938 00	5,682 51	13,615 88	250 00	18,916 27
Chippewa	7,193,869 00	15,695 54	52,027 83		31,286 95
Clark	3,539,270 10	8,826 28	39,830 13	1,700 00	21,554 42
Columbia	11,139,431 00	23,179 41	54,484 61		36,888 77
Crawford	2,279,929 50	6,152 08	17,248 75		10,216 93
Dane	26,559,146 25	47,199 69	69,232 65	200 00	59,606 97
Dodge	13,529,341 00	13,276 74	63,865 40	1,694 62	37,249 80
Door	2,361,901 20	4,089 72	16,209 25	1,500 00	14,639 88
Douglas	12,352,303 15	86,951 73	116,609 00	100 00	53,151 35
Dunn	4,138,954 91	18,396 60	39,736 03	1,655 36	23,749 90
Eau Claire	9,288,978 50	8,871 20	80,242 33	1,126 97	24,371 25
Florence	1,124,748 37	9,300 00	12,195 00	730 00	4,200 00
Fond du Lac	17,480,443 00	11,665 72	71,443 66	505 00	35,751 40
Forest	1,253,622 00	2,400 00	4,095 00	500 00	
Grant	8,415,253 00	14,428 18	64,615 98	2,375 00	30,190 75
Green	10,287,271 00	15,399 61	50,797 96	3 12	20,691 31
Green Lake	4,699,630 35	6,420 37	20,769 27	1,875 00	18,927 69
Iowa	6,863,067 00	15,619 60	34,450 89	15 45	13,912 45
Iron	2,071,827 00	17,34 06	25,083 00	700 00	4,820 57
Jackson	1,767,709 33	7,802 26	15,742 20	1,310 00	11,453 77
Jefferson	11,321,062 00	17,790 86	56,470 83		23,382 99
Juneau	2,457,206 00	5,891 35	33,832 11		13,140 96
Kenosha	6,339,687 00	13,100 00	32,293 11	1,600 00	27 0 8 12
Kewaunee	3,960,024 00	5,363 56	14,679 65	897 84	15,275 77
La Crosse	15,377,447 00	87,975 89	79,048 98	25 09	48,153 87
Lafayette	6,132,332 13	14,309 59	39,688 84	2,587 80	15,310 86
Langlade	2,243,176 27	9,620 00	30,064 78	1,000 00	12,439 98
Lincoln	2,701,136 00	13,850 00	20,994 48		8,700 93
Manitowoc	11,856,865 00	11,346 56	57,444 98	3,002 00	40,741 48
Marathon	6,432,749 00	21,916 19	54,278 84	2,213 59	26,317 51
Marquette	5,974,639 50	10,250 00	40,999 22	300 00	11,876 21
Marquette	1,528,085 50	4,224 64	7,068 63	1,324 77	8,819 44
Milwaukee	164,150,397 96	1,005,502 87	595,535 38		261,154 49
Monroe	3,274,311 95	11,932 13	44,564 04	86 41	16,237 55
Oconto	2,744,222 00	11,136 88	21,032 93	1,938 35	11,716 00
Oneida	3,377,704 50	22,975 23	24,247 50		12,750 00
Outagamie	11,225,089 50	22,314 71	68,282 80	875 00	26,729 66
Ozaukee	6,852,564 00	3,002 23	17,570 56	890 00	17,866 02
Peplin	1,056,506 75	4,975 19	9,188 60	575 00	7,387 93
Pierce	4,432,033 50	9,081 91	29,610 22	1,815 00	28,790 92
Polk	2,422,551 77	10,970 23	21,424 91	1,350 00	21,495 99
Portage	6,222,742 90	7,417 86	35,821 49	1,578 00	20,840 60
Price	1,458,601 98	7,775 00	28,554 80	3,692 00	9,131 32
Racine	17,515,688 00	47,965 64	46,042 85	275 50	37,372 27
Richland	3,484,503 75	7,572 69	20,938 14	48 61	21,852 48
Rock	20,060,583 00	29,902 63	98,554 29		39,758 01
St. Croix	5,655,265 00	15,182 22	43,919 61		16,624 55
Sauk	9,110,359 00	10,429 31	55,563 11		33,111 29
Sawyer	1,239,747 00	25,000 00	17,000 00		2,000 00
Shawano	3,056,538 00	6,867 76	24,029 14	2,071 00	17,180 96
Sheboygan	18,889,119 00	28,702 41	78,772 76	725 00	40,275 42
Taylor	1,626,273 19	14,745 07	22,038 01		9,436 60
Trempealeau	3,856,493 00	11,108 96	22,632 63	3,800 00	16,231 91
Vernon	3,784,934 50	9,470 47	28,895 49	159 59	19,567 08
Vilas	817,812 00	7,150 00	13 10 00	100 00	
Walworth	16,139,435 69	17,327 82	77,468 36		32,296 10
Washburn	583,688 00	8,301 32	10,572 00	666 00	3,716 79
Washington	11,897,159 00	8,133 12	27,091 97	140 00	31,659 01
Waukesha	17,894,219 00	14,662 81	60,966 32	460 36	35,083 12
Waupaca	4,719,358 75	10,165 04	40,362 08	1,247 61	19,407 41
Waushara	2,633,175 00	5,387 97	16,042 59	1,180 31	8,606 32
Winnebago	19,044,348 00	10,062 79	96,701 95	375 00	31,258 47
Wood	2,668,763 47	13,061 39	29,970 25		11,544 33
Total	\$625,101,151 31	\$2,099,468 99	\$3,274,283 68	\$60,219 89	\$1,693,882 46

APPENDIX N.—Continued.—Statement of total taxes levied in Wisconsin for 1897 and amount and percentage returned delinquent.

Counties.	Debts and judgments.	All other purposes.	Aggregate of all taxes	Local tax on dollar (in mills excl'ive of state and county).	School tax on doll'r (in mills).	Total tax on doll'r (in mills).
Adams		\$849 53	\$31,163 06	.015	.007	.030
Ashland	\$6,113 83	55,858 85	264,169 74	.033	.011	.053
Barron	3,504 44	16,906 19	111,229 32	.037	.015	.056
Bayfield	16,820 16	18,357 24	212,950 37	.025	.009	.041
Brown	15,132 46	38,619 96	299,193 02	.021	.006	.034
Buffalo	277 71	3,142 07	79,807 90	.018	.008	.034
Burnett		460 81	34,780 37	.028	.010	.052
Calumet	4,025 00	6,155 14	89,321 16	.008	.002	.015
Chippewa		7,906 46	217,354 46	.014	.007	.030
Clark	858 06	11,798 73	147,594 06	.023	.011	.041
Columbia	4,115 00	23,923 79	222,288 89	.012	.004	.019
Crawford	2,441 93	4,744 72	89,335 18	.018	.007	.039
Dane	32,523 88	105,652 95	506,401 28	.011	.002	.0 9
Dodge	4,688 54	32,081 04	269,252 28	.011	.004	.019
Door	1,760 00	12,287 44	81,082 95	.021	.006	.034
Douglas	72,645 17	78,853 87	700,639 67	.033	.009	.056
Dunn	1,125 00	15,135 95	156,788 74	.024	.009	.037
Eau Claire	30,044 63	73,963 55	306,504 32	.023	.018	.033
Florence		100 00	40,200 15	.023	.010	.035
Fond du Lac	13,551 97	62,786 81	336,597 47	.011	.004	.019
Forest		8,900 00	42,569 97	.012	.003	.033
Grant	126 54	9,322 68	222,431 70	.015	.007	.026
Green	483 70	16,684 08	175,248 44	.010	.004	.017
Green Lake	5,272 60	11,575 83	109,324 87	.013	.004	.023
Iowa	3,906 07	4,899 81	118,879 23	.010	.006	.017
Iron	11,356 49	3,754 18	125,410 66	.030	.012	.060
Jackson	1,661 99	2,419 02	73,779 88	.022	.008	.041
Jefferson	14,203 15	41,449 23	260,668 69	.013	.005	.023
Juneau	40 75	6,427 63	101,917 42	.024	.013	.041
Kenosha	8,500 00	33,054 49	172,846 65	.018	.005	.027
Kewaunee	413 95	9,463 24	23,0 9 83	.011	.033	.021
La Crosse	56,140 70	43,961 33	440,681 77	.020	.005	.028
Lafayette	1,450 09	15,249 59	155,049 04	.014	.006	.025
Langlade	4,542 90	15,793 89	113,697 33	.032	.013	.050
Lincoln	10,120 97	35,441 94	143,552 63	.032	.007	.043
Manitowoc	2,179 91	20,057 87	251,692 35	.011	.004	.021
Marathon	2,398 18	43,606 68	249,125 42	.023	.008	.038
Marquette		52,662 14	196,176 37	.019	.006	.032
Milwaukee	175 00	670 65	45,899 75	.014	.004	.030
Milwaukee	432,035 09	738,987 64	4,063,355 72	.018	.003	.024
Monroe		22,484 27	162,765 87	.029	.013	.049
Oconto	6,314 49	23,256 47	125,550 87	.027	.007	.045
Oneida	1,850 00	11,246 59	112,304 57	.021	.007	.033
Outagamie	11,002 85	88,811 91	329,548 88	.019	.006	.029
Ozaukee	3,116 07	8,485 56	105,851 62	.007	.002	.015
Peplin	150 00	1,934 15	41,137 46	.022	.008	.039
Pierce	4,043 13	12,162 61	139,600 28	.019	.006	.031
Polk	219 62	4,070 06	95,432 04	.023	.008	.039
Portage	651 25	33,589 45	161,783 26	.016	.005	.026
Price	775 05	14,125 61	124,024 04	.043	.019	.085
Racine	37,380 00	49,470 48	385,546 86	.012	.002	.022
Richland		9,663 19	126,454 67	.017	.006	.036
Rock	16,330 00	47,303 79	383,528 23	.011	.004	.019
St. Croix	2,463 59	9,974 71	160,164 56	.015	.007	.028
Sauk	9,110 24	18,285 53	199,335 84	.013	.006	.021
Sawyer	17,394 65	1,239 75	86,782 29	.050	.013	.070
Shawano	7,973 10	11,118 85	127,325 67	.022	.007	.041
Sheboygan	14,560 21	56,423 31	345,992 34	.011	.004	.018
Taylor	2,022 00	6,742 03	99,291 34	.033	.013	.061
Thempaleau	1,707 51	10,819 26	108,822 14	.017	.005	.028
Vernon	23,908 31	12,498 20	154,415 48	.025	.007	.040
Vilas	16,099 22	3,393 89	90,201 58	.047	.015	.106
Walworth	2,702 50	36,828 82	264,791 03	.010	.004	.016
Washburn	1,535 51	3,831 56	52,884 38	.049	.018	.090
Washington	5,250 00	4,981 85	146,198 49	.006	.002	.012
Waukesha	7,178 81	22,005 47	280,418 95	.008	.003	.015
Waupaca	6,427 09	17,799 54	175,891 22	.020	.008	.037
Waushara	459 41	3,282 42	65,464 59	.013	.006	.024
Winnebago	9,645 58	174,091 44	518,145 50	.016	.005	.027
Wood	3,256 14	24,020 98	151,946 53	.030	.011	.056
Total	\$978,117 16	\$2,427,903 32	\$16,663,592 72	.016	.006	.026

APPENDIX N.—Continued.—Statement of total taxes levied in Wisconsin for 1897 and amount and percentage returned delinquent.

Counties.	State tax.	County tax.	Amount returned delinquent.	Percentage delinquent.
Adams	\$4,628 98	\$10,571 29	\$2,563 28	8.2
Ashland	23,827 03	76,168 16	57,137 43	21.8
Barron	12,150 00	24,270 82	8,437 75	7.5
Bayfield	37,158 22	43,974 21	46,411 67	21.8
Brown	40,911 66	75,330 84	10,724 71	3.5
Buffalo	11,153 89	25,555 52	1,090 47	1.3
Burnett	4,121 29	11,645 04	4,177 74	12.0
Calumet	21,002 43	19,673 93	274 57	.3
Chippewa	27,385 23	83,052 45	30,774 16	4.1
Clark	17,536 48	45,489 96	11,511 49	7.8
Columbia	39,135 31	40,562 00	2,646 60	1.1
Crawford	12,488 40	36,042 37	2,137 37	2.3
Dane	96,261 81	95,721 33	4,075 86	.7
Dodge	48,257 11	68,139 03	1,403 84	.5
Door	9,408 87	21,187 79	6,848 74	8.4
Douglas	61,615 31	230,713 24	231,671 24	33.6
Dunn	15,122 32	41,867 58	4,680 47	2.9
Eau Claire	35,356 67	52,527 66	4,620 91	1.5
Florence	4,080 76	9,594 39	6,712 90	16.7
Fond du Lac	62,816 97	78,075 94	4,946 91	1.4
Forest	5,674 97	21,000 00	6,543 32	15.3
Grant	34,563 46	56,809 17	2,462 53	1.1
Green	36,518 14	34,670 52	988 16	.5
Green Lake	19,125 77	25,358 34	1,321 03	1.2
Iowa	22,960 17	23,125 29	950 30	.8
Iron	9,244 19	53,105 17	49,883 07	39.7
Jackson	11,113 88	22,276 76	7,031 59	9.5
Jefferson	41,511 00	65,757 63	1,557 72	.6
Juneau	12,867 31	29,717 32	3,423 57	3.3
Kenosha	30,484 83	26,806 10	5,155 06	2.9
Kewaunee	15,942 09	20,993 78	804 56	.9
La Crosse	47,185 77	78,190 11	3,344 95	.7
Lafayette	23,409 07	43,043 29	3,934 29	2.5
Langlade	5,682 51	34,553 47	15,882 32	16.5
Lincoln	15,332 78	39,111 63	24,309 98	16.9
Manitowoc	39,702 97	77,216 58	2,505 02	.9
Marathon	18,049 48	80,344 95	27,316 86	10.9
Marquette	22,612 37	57,476 43	20,007 99	10.2
Marquette	8,317 36	15,279 26	1,693 33	3.6
Millwaukee	447,061 46	583,088 79	96,910 33	2.3
Monroe	11,870 88	55,595 59	3,178 64	1.9
Oconto	15,423 39	34,432 36	12,627 45	10.0
Oneida	15,546 86	23,888 39	17,040 37	5.1
Outagamie	43,622 70	67,909 25	17,967 39	5.4
Ozaukee	26,348 04	28,573 14	525 61	.5
Pepin	4,306 55	12,619 96	1,322 79	3.2
Pierce	18,198 56	36,397 93	5,000 12	3.5
Polk	12,909 34	24,921 96	8,304 36	8.7
Portage	18,015 88	43,868 73	12,808 41	7.9
Price	9,352 12	50,618 14	30,413 72	24.5
Racine	64,468 06	102,572 56	9,658 94	2.5
Richland	16,635 87	45,738 79	2,801 33	2.5
Rock	73,765 07	78,874 44	3,045 10	.7
St. Croix	23,728 07	48,271 81	8,054 98	5.0
Sauk	32,484 03	40,352 28	2,839 96	1.4
Sawyer	5,811 99	18,335 90	6,082 49	7.0
Shawano	15,940 29	42,144 57	8,239 04	6.4
Sheboygan	61,963 74	64,569 49	8,094 13	2.3
Taylor	5,910 75	38,396 88	18,605 01	18.9
Trempealeau	17,069 27	25,452 52	1,461 71	1.3
Vernon	16,213 16	43,703 18	2,820 08	1.8
Vilas	7,606 94	42,671 53	16,322 21	18.0
Walworth	47,417 67	50,749 76	3,428 04	1.3
Washburn	7,348 52	16,912 68	7,463 26	14.1
Washington	40,139 73	28,802 81	663 74	.4
Waukesha	65,885 97	74,176 07	12,323 68	4.3
Waupaca	18,554 30	61,928 15	6,936 01	3.9
Waushara	9,511 85	20,993 72	1,240 32	1.9
Winnebago	71,122 17	124,888 10	17,385 55	3.4
Wood	12,497 46	57,685 98	14,324 28	9.4
Total	\$2,241,427 55	\$3,888,339 67	\$982,844 83	5.8

REMARKS UPON APPENDIX N.

The manner in which the statistics in the foregoing statement have been compiled, has been indicated in the remarks upon *Appendix H*. It was to be expected that they would differ somewhat from similar figures obtained by different methods, and from different sources. The total assessed valuations, as would appear from the statements annexed to the various tax rolls, and the reports of the various city clerks, foot up some three million dollars less than the total of the valuations as returned to the secretary of state by the county clerks. This discrepancy is probably due in part to errors of county clerks, in returning equalized instead of assessor's valuations, the aggregate of the former being in many instances, much greater than the assessed valuations. On the other hand it is likely that some of the reports made by town clerks are inaccurate. In preparing the original statistics, from which the foregoing statement is condensed, every effort has been made to correct all known errors. It must be remembered that the assessment, as originally made by the assessor, is usually materially changed by the board of review; that further changes are sometimes made by the town clerks, when they make out the tax roll; and that in the hands of very many town officers, successive footings of the assessment roll yield different results. It would seem very desirable that if these statistics are to be compiled, provisions should be made for enforcing greater accuracy in the returns made by town and county officers. The statement of amounts returned delinquent, which has here been compiled for the first time in the history of the state, so far as is known, is interesting as showing the large amounts returned in counties where taxes are especially burdensome. It will be noticed that the percentage delinquent for the whole state was 5.8 per cent. or nearly 1-16 of the whole amount of taxes levied.

The column headed "Local Tax on Dollar in Mills" gives the percentage of all taxes levied in each county exclusive of

the state and county taxes. The amounts given in the column headed "All Other Purposes" are large in counties having large cities, because many miscellaneous items of the city budgets are classified under this head.

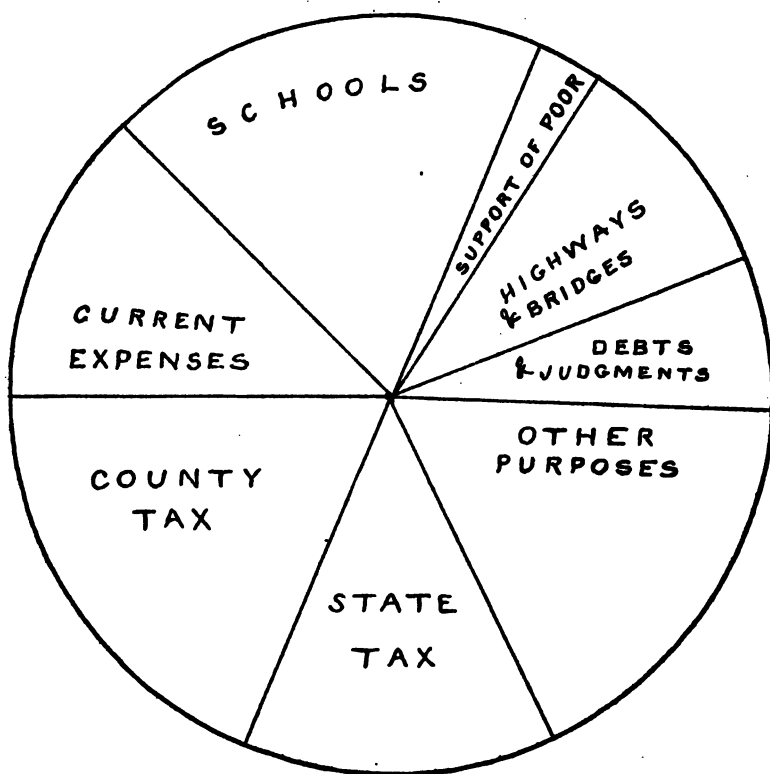
It should perhaps be explained that special charges and loans repaid are included with the state tax; and county school tax, superintendent's salary, fund for indigent soldiers, etc., with county tax.

The assessments and taxes for 1897 are apportioned among the three classes of municipalities as follows:

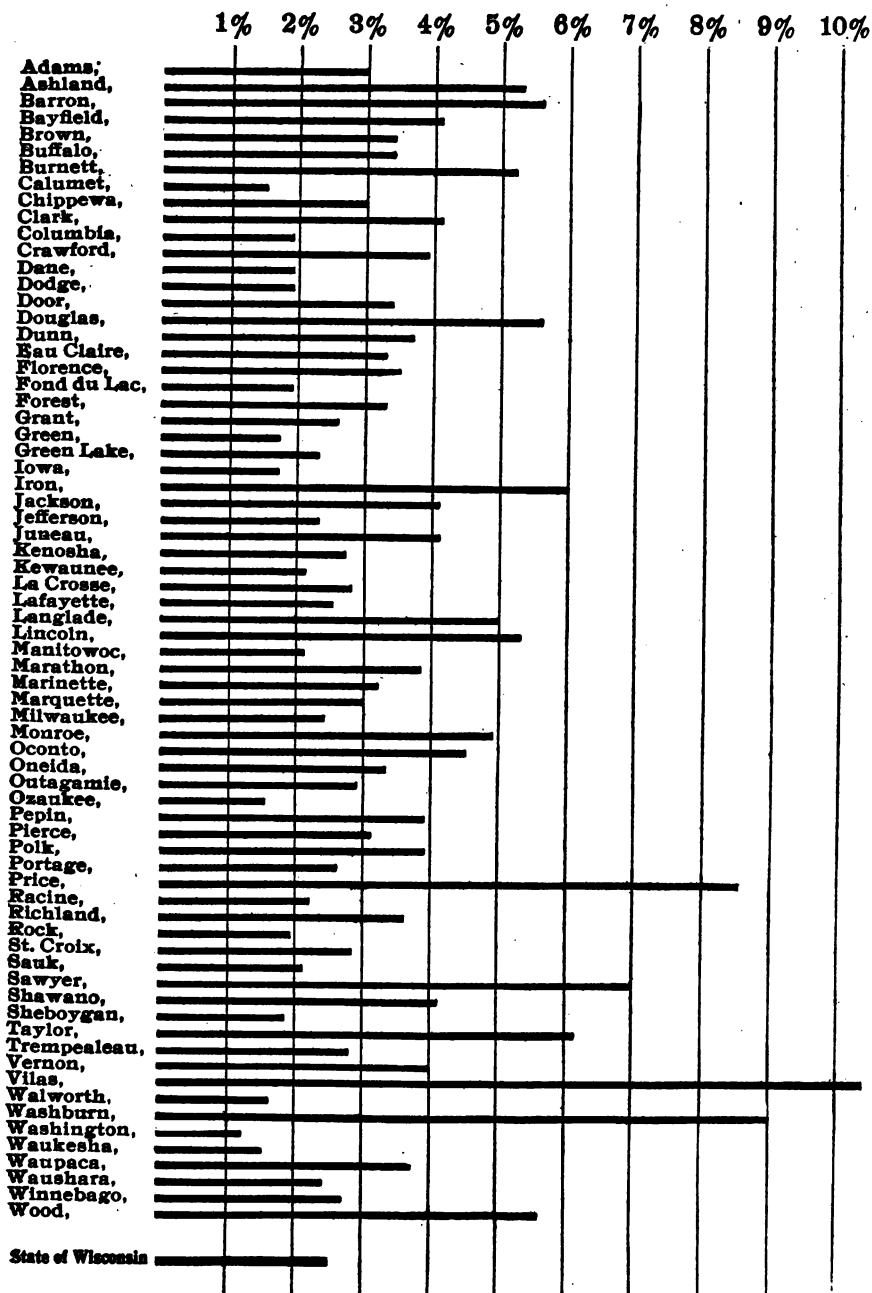
	Assessed valuation.	Total taxes levied.
Villages	\$14,257,277 76	\$399,041 81
Cities	307,484,333 31	8,925,492 05
Towns	303,359,540 24	7,339,058 86
Total	\$625,101,151 31	\$16,663,592 72

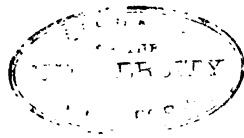
The relative importance of the objects for which taxes were raised is shown by the following diagram:

DIAGRAM ILLUSTRATING RELATIVE PROPORTIONS OF AMOUNTS
RAISED FOR TAXES IN 1897.



**APPENDIX O. COMPARATIVE TABLE, BY COUNTIES, SHOWING
PERCENTAGE OF TAXES LEVIED ON THE
DOLLAR IN 1897.**





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REMARKS UPON APPENDIXES P. AND Q.

The preceding blank forms are an illustration of the degree to which the present system of assessing, levying and collecting taxes might be simplified without sacrificing any of its essential features. Under the present law the assessor, who is usually selected with a view to his knowledge of values, rather than with reference to his clerical ability, is required to list all the property in his assessment district in a book called the *Assessment Roll*. After the board of review has finished its work of revising this assessment, the book is handed to the town or city clerk, who copies the whole assessment roll into another book called a *Tax Roll*, and then carries out opposite the property the amount of the taxes. The tax roll is then handed to the town treasurer, who, when he has finished collecting taxes, fills out in a third book, called the *Delinquent Roll*, the description of all property upon which the taxes are still unpaid, giving the amount unpaid. The county treasurer, after checking off any taxes paid to him, makes another list, called the *Sales List*, which is almost identical with the delinquent roll. This copying from book to book is a prolific source of error, gives the town and county officers a great deal of unnecessary work, and requires three times as much stationery as it is proposed to use under the system here suggested for adoption.

The form of Tax Record shown by *Appendix P*, as also the proposed Tax Register, have been designed by the Secretary of the Tax Commission, after much study and experiment, with a view to simplifying and improving the present system. The correct and rapid listing of all the property in the town is greatly facilitated by a simple method of ruling and by printing the descriptions where the character of the lands is such as to make it practicable to do so. *The assessment roll, tax roll record as to payment of taxes, delinquent roll and sales list are combined in one book*, and the whole record of proceedings as to the tax upon any given piece of land for over a year can be seen in consecutive

order upon a single sheet. No essential changes have been made in the headings now in use, and the plan is so simple that any one who knows how to read and write can keep the books. When the assessor, board of review, town clerk and town treasurer have filled in their respective portions of the book, it is to be turned over to the county treasurer and thereafter kept in his office. Under the present system the assessment rolls are usually kept in the towns, the tax rolls in the county clerk's office and the delinquent rolls in the county treasurer's office, by which plan great inconvenience in looking up back taxes is caused.

Everyone familiar with the workings of our present system in the northern portion of the state knows that hundreds and probably thousands of descriptions are returned delinquent which have actually been paid. In the proposed Tax Record the entries of the payment of the tax are in immediate juxtaposition to the amounts returned delinquent so that the entry of the amount delinquent after payment had been noted would be a most obvious blunder.

As a necessary and convenient supplement to the Tax Record the *Tax Register* has been devised, which is a simple plan for keeping a permanent record in the town of the amount of the assessment and the amount of the tax paid or returned delinquent each year. Such a record would be a great convenience in every town for reference and comparison, and would often obviate the necessity of writing or going to the county seat.

The tax register is to be retained in the town. While the form shown in Appendix Q is ruled for only 3 years, columns for ten or twelve years can be carried out on one sheet without making the book unwieldy. These books have been tested by being put into practical use in certain towns and the results were very satisfactory.

Sample sheets of these proposed records have been sent to a great number of town and county officials, circuit judges and others for inspection and suggestions and the plan embodied in them has uniformly received warm endorsement and approval. The following three letters will suffice to give an idea of the views usually expressed.

One of the present federal judges in the state writes:

"I thank you for sending me the forms of Tax Records and Tax Register proposed by you. From my experience of the difficulties encountered in tax matters, I am satisfied that the adoption of the system as proposed by you would work a great saving of errors and, at the same time, constitute a compact record of the whole proceedings." * * *

"The main feature of your system, by which the record of the assessment, tax roll and payment of taxes, and the delinquent return and sale for taxes are preserved in one book, is valuable and very desirable for adoption, to avoid both error and fraud, and I can see no difficulty in having such a system carried out. Your further method of having a tax register for the town, to preserve the assessment, tax payment and delinquent return for a series of years in one volume, is an excellent feature and necessary complement to the other, as it would work a great saving and be a convenience."

The following opinion is from one of the circuit judges who has given much special study to the subject of taxation: "If such tax records were supplied to each of the towns in the state, they would simplify very much the already too complex machinery of listing property, levying taxes thereon, and collecting the same, and at the same time save time and money to the town and tax-payers, and insure accuracy in these proceedings. As the state is directly interested in the correctness of such proceedings, and in the prompt payment of taxes, it would be wise for it to cause these records to be printed and distributed by the secretary of state among the respective towns."

A prominent and well known lawyer expresses himself as follows: "I have before me sample sheets of your 'Tax Record for Towns' and 'Tax Register,' and after an examination of the same and noting their completeness and simplicity, the old question, always asked when the complex matters of life and business are made plain, the 'crooked paths made straight,' involuntarily arises: 'Why was not this thought of before?'"

"I am not writing without being somewhat informed on the subject of your proposed records. Having filled the offices of Town Clerk, Town Chairman, Secretary of School Board, County Clerk, as deputy, County Treasurer and District Attorney, the opportunity has been present to note the working of our tax system, in its every step, from the levying of the tax up to the issuance of a tax deed.

"It is not too much to say, I think, that if special efforts were made in that direction greater confusion could not be reached than that attained under our present system.

"One, if not the most prolific source of error, and that which your effort meets exactly, is the *copying* of one record into another, and this, too, when in the hands of the most careful officers. Under our present law a piece of real property, sold for taxes, must be traced through seven separate records, each of which is a practical duplication of the other. For convenience some county treasurers make another. Add to these the printed lists of publication, and you have ten copies of the same piece of property. We all know of the immense amount of litigation and consequent cost that follow the mistakes made in this multiplication of records and without serving one useful purpose, to say nothing of the expense incurred by the municipalities in the purchase of books, etc.

"I see no reason why your one simple record is not sufficient, as a tax record, and if it were a matter of private business the red-tapeism alluded to would not be tolerated for a moment. The adoption of your records would be a boon to our people."

APPENDIX R.—*Town and Village Treasurer's Combination Cash Book, Journal and Ledger.**

It is the intention that this book shall, in itself, be a complete set of account books for the town, or, as the title indicates, a cash book, journal and ledger all in one. This is done by means of separate columns for all necessary ledger accounts.

In "Explanation" column, the charges and credits, or "entries," are made just the same as in an ordinary journal or cash book, except that instead of setting amounts in debit and credit columns, to be "posted" from there to the ledger, they are at once entered in proper ledger account columns, and are thus "posted" as soon as the entry is made.

For such ledger accounts as may have both charges and credits, two columns are provided, the left for charges, and the right for credits; while for those in which the entries will be either all charges or all credits, there is but one column. Debit or charges columns are shown by *green column lines*, while *purple lines* show that column is for *credits*. By keeping this fact in mind, the error of setting amount in wrong column will be avoided. If it becomes necessary, at any time, to enter a credit in a single debit column account, or the opposite, *red ink* figures may be used, and the amount thereof *deducted* in footing the column.

As, in accordance with a fundamental principle of double entry bookkeeping, there must be a debit for every credit, the total of all debit columns will always, if entries are properly made, exactly equal, or "balance," the total of all credit columns. If they do not so balance, an error exists somewhere, which should be found at once.

* As it is found that in very many towns great difficulty is experienced by the town treasurers in keeping their books, and badly mixed accounts are the rule rather than the exception—it was thought that some suggestions under this head might be useful. The following explanation and sample form were kindly prepared for this report by George H. Francis, an expert book-keeper of Milwaukee. An elaborate and detailed but at the same time simple and complete system for county officers was also furnished by him, which, while having our approval, was considered too lengthy for our report.

Perhaps the simplest way to explain the manner of "keeping" this book, will be by making a few imaginary entries, say for the "Town of Lake."

In opening a new set of books, the first step is to ascertain what property there is on hand, and what debts are owing, or the "assets and liabilities."

Suppose we find that the Town of Lake has on hand, cash \$248.26, and property which we value as follows: town hall, \$500.00, furniture, \$50.00, and cemetery grounds, \$250.00. We open the book at the first page, and, after the date, enter under "Explanation:":

1897.

Nov. 1, Inventory, as follows:

Cash, carry amount to "Received" column under "Cash Account".....		\$248 26
Town Hall.....	\$500 00	.....
Furniture.....	50 00	.....
Cemetery grounds.....	250 00	.....
Carrying total to "Inventory, &c." column under "Town Property" account.....		800 00
This would show total assets of.....		\$1,048 26
which we carry to "Inventory, &c." column of "Town of Lake" account.		

Now suppose we find that there are Town Orders outstanding to amount of \$152.12, and an unpaid judgment in favor of John Doe for \$74.82.

Under Inventory as above, we therefore now enter:

Liabilities as follows:

Town Orders, carry amount to "Issued," or Credit column of "Town Order" account.....	\$152 12
Judgment, John Doe vs. Town, carry amount to "Entered" or credit, column of "Judgment" account.....	74 82
Then carry total.....	\$226 94
to Dr., or "Transfers," &c. column of "Town of Lake" account.	

The books are now "open" and ready for business.

The town's ordinary sources of income are: Taxes collected, town property sold, special funds from state, such as school and drainage funds, and borrowed money. Therefore, the first receipts in regular order will be from the tax levy. But in the meantime some of the above outstanding orders may be presented, and as we have the money, above judgment might as well be paid. These entries would be as follows:

Nov. 15, Pd.	Orders No. 268, 280, 281, 285, 291	\$87 16
	Carry amount to Cr. or "Paid out" column of Cash account, and to Dr. or "Paid" column of Town Orders.	
Pd.	Judgment, John Doe	74 82
	Carry amount to Cr. Cash account, and to Dr. or "Paid" column of Judgment account.	
Pd.	Interest, Doe Judgment.....	13 26
	Carry amount to Cr. Cash account and to General Expense column; or an Interest account might be opened in one of the blank columns under "Sundry Expense Accounts."	

Upon the receipt of the tax roll from the town clerk, let us suppose that it appears from the statement in the front of the roll that state and county taxes levied for the year, amount to \$2,514.28, town taxes to \$2,856.42, and that there is an over-run in extending taxes on roll of \$7.84, making total amount of roll, \$5,378.54. This would be entered as follows:

Dec. 5. Tax Levy for 1897	\$5,378 54
Carry total to Dr. or "Total Levy" column of Tax Levy account.	
Carry State and Co. Taxes to Cr.—County account.	
Carry Town Taxes and over-run to Cr. "Town of Lake."	

The credit to "Town of Lake" includes school taxes in roll. When the amount of such taxes collected is ascertained and certified to town clerk, as required by statute, same should be transferred by charge to Town of Lake, and credited to "School Monies" account.

Next in order would come taxes collected, which should be entered each day, but for present purposes, an entry of entire amount at time of returns to county treasurer is sufficient.

Suppose that the entire amount of tax collected is \$2,664.13, these receipts being in the form of: cash, \$1,984.26; town orders, \$64.96, and county orders, \$614.91. The entry would be as follows:

Mar. 13, Taxes collected to date \$2,664 13
 Carry Cash, \$1,984.26 to Dr. or "Received" column of cash account.
 Carry Town Orders, \$64.96 to Dr. or "Paid" column of "Town Orders" account.
 Carry County Orders, \$614.91, to Dr. or "Taxes Paid," etc., column of — County account.
 and carry Total, 2,664.13, to Cr. or "Collected," etc., column of Tax Levy account.

If, for example, \$386.98 was paid to county treasurer, in cash, for state tax, the entry would be:

Mar. 13, Pd. County treasurer, state tax..... 386 98
 Carry amount to Cr. or "Paid out" column of cash account, and to Dr. or "Taxes paid," &c., column of — county account.

Amount of taxes collected as above, leaves \$2,714.41 to be returned to county treasurer as delinquent, which may be entered as follows:

Mar. 13, Delinquent returns to Co. treasurer \$2,714 41
 Personal 176 48
 State lands..... 54 40
 Real estate..... 2,483 53
 Carry total to Dr. or "Taxes Paid," &c., column of — County account, and to Cr. or "Collected," &c., column of Tax Levy account.

Foregoing entries will balance the tax levy account, and will show a balance of \$1,202.02 to debit of — county account, same being amount of town taxes included in delinquent returns.

The statute requires the town treasurer to certify to the town clerk, on or before the second Monday in March, the

amount of *school* money in his hands. Now suppose it is found that, of the town taxes collected as above, \$241.28 is school money. This amount is certified to the town clerk, and should, at the same time, be transferred to credit of "School Moneys" account by entry as follows:

Mar. 14, School taxes collected to date.....	\$241 28
Carry amount to Cr. or "Received" column of school moneys account, and to Dr. or "Transfers," &c., column of Town of Lake account.	

School money received from state treasurer will also be entered in Cr. or "Received" column of school moneys account, and to Dr. or "Received" column of cash account.

When any of this money is paid to school districts entitled thereto, the entry will be to Dr. or "Paid" column of school moneys account, and to Cr. or "Paid out" column of cash account.

Drainage money received from state treasurer should be entered in Cr. or "Received" column of "Drainage Fund" account; and to Dr. or "Received" column of cash account. When paid out as provided by law, it should be entered in Dr. or "Paid" column of drainage fund account, and in Cr. or "Paid out" column of cash account.

Whenever duly authorized town orders are issued by town clerk, a list showing date, number and amount of each order, and for what purpose issued, should be forthwith delivered to treasurer, and by him entered on this book. Suppose such a list shows orders issued to amount of \$1,684.29, of which \$206.18 is for highways and bridges account, \$148.12 for support of poor, and balance for general town expenses. Entry would be as follows:

Mar. 14, Town Orders issued	\$2,684 29
Carry to Highways and Bridges column	206 18
Carry to Poor Expense column.....	148 12
Carry to General Expense column	1,329 99
And carry total to Cr. or "Issued" column of Town Orders account.	

Now suppose we close books for the year. Foregoing entries show that expenses have been incurred as follows:

Highways and Bridges.....	\$206 18
Poor expense.....	148 12
General Town expenses.....	1,343 25
Making a total of.....	<u>\$1,697 55</u>

We close these accounts by transferring total amount to Dr. or "Transfers" etc. column of Town of Lake account, making credit entries in the single debit column accounts by use of *red ink* figures, as noted above, after which, as red figures equal the black figures, each of the accounts is balanced and closed.

We now have only the following open accounts, the balances of which, as below, constitute a complete statement of the town's financial condition to date.

	<i>Dr. bals.</i>	<i>Cr. bals.</i>
Cash..... Cash on hand	\$1,670 30	
Town Property.. Inventory as above	800 00	
— County..... Excess of Returns over County		
Taxes due.....	1,202 02	
Town Orders.... Orders outstanding		\$1,684 29
School Moneys.. Moneys collected due School dis-		
tricts		241 28
Town of Lake.... Net assets of Town		<u>736 75</u>
Totals, showing debits and credits equal.....	<u>\$3,672 32</u>	<u>\$3,672 32</u>

We next set above balances in their proper places, foot the several columns, and then bring the balances down, ready to begin the next year's business.

By the use of this book, town accounts may be kept on strictly business principles, with but little work, and by persons not familiar with details of ordinary bookkeeping. At the same time, all the results are obtained that could be had from a regular set of books, composed of separate cash book, journal and ledger, kept by an experienced accountant.

There is less liability to error than in case of separate books, as each time an amount is transferred from one book to an-

other, the possibility of mistake, transposition of figures, etc., is increased.

As the *original* entry is also the *final* one, there is no "posting" to be done, or left undone, therefore books are always up to date.

It presents, at all times, a complete statement of towns' financial affairs, not made up *from the books*, but *on the open book* itself, in a form both convenient for examination, and easily understood, not only by an accountant, but by anyone who can read the language in which it is written.

APPENDIX S.—Table of limitations on taxes in the various states.

State.	Limit of rate of taxation in counties on \$1.00.	Limit of rate of taxation in cities on \$1.00.	Limit of rate of taxation in towns on \$1.00 of assessed valuation.
Alabama.....	All county purposes .005	(See counties) 005	(See counties)..... .005
Arkansas.....	All county purposes .005	Except for local im- provements)..... .003	.005
California.....	To pay bonded in- debtedness..... .003	.002	(See remarks)
Colorado.....	.01	(Except for water- works..... .03	(Except for water- works..... .03
Florida.....	.01	.01	.01
Idaho.....	.0175	.01	.01
Illinois.....	(Const.) 9-8 0075	.01	.01
Indiana.....	.0033		.01
Iowa.....	.01	(For Gen. & Inciden- tal expenses..... .01	
Kansas.....		{ Of 1st class, ov. 15,000 .02	
		{ Of 2d class, ov. 2,000 .04	
		{ Of 3d class, und. 2,000 .01	
		.015	.045
Kentucky.....	.003	{ See remarks 010	See remarks 010
Louisiana.....	.01	.0075	.0075
Massachusetts		.01	.01
		(Except Boston..... .012	
			{ Exclusive roads and bridges, poor and schools and over \$100,000 valuation .002
Minnesota.....	.01	{ If assessed val. \$100,000 or more... .002	{ Exclusive roads and bridges, poor and schools under \$100,000..... .005
		{ If assessed val. less than \$100,000, \$150	{ Roads and bridges. .005
		{ Exclusive roads, bridges and poor.. .005	{ Support of poor... .002
			{ Support of school.. .009
			{ Erection of school house..... .010
Missouri.....	(See remarks)..... .003		.010
	.0035		
Montana.....	.016	.0075	.0075
Nebraska.....	.015	(Cities of 1st class over 10,000..... .01	
Nevada.....	.015		
New Jersey...		Excluding special purposes..... .005	.004
New York.....	If population ex- ceed 100,000 02	If pop. exceed 100,000. .02	
*Ohio.....	.0006 to .005	{ .0006	
Rhode Island.		{ to .005	.01
Tennessee.....	{ Shall not exceed state tax. State tax limited to.... .004	.0075 to .0125	.015
Texas.....	.0065	.005	.005
West Virginia.	.0065		
	Roads..... .003		
Wyoming.....	{ Ordinary Co., Ex. Sup. of poor..... .002		
N. Mexico Terr	.0025	.01	.01
Oklahoma.....	.006		
	Road & Bridge tax .005		
Average...			.011

APPENDIX S.—Continued.—*Table of limitations on taxes in various states.*

State.	Reference to Provision of Const. or Statute.	Remarks.
Alabama..	§§5 and 7, Art. XI, Const.	To pay prior indebtedness, .0025 on the dollar additional may be levied.
Arkansas....	{ \$5559-5605 Stats '84. §47 Art. X Const.	The rate for schools is limited to .005.
California....	{ §714-4371 Deering's Code '93.	Taxes in municipalities cannot exceed income and rev. provided for without assent of $\frac{2}{3}$ of electors.
Colorado.....	{ §18 Art. XI Const. §4403 §3768 } Mills An St. '91	
Connecticut...	§2239 Stat's.	Towns including a city, limited to .001 for school purposes.
Florida	§701 Stat's '92.	Except to pay int. on bonds, or pay principal or for special purposes.
Georgia	§5191 Stat's '82.	Indebtedness of counties, etc., shall not exceed 7 per ct.
Idaho	§1410 & 2238 Stat's '87.	County commissioners can levy additional special taxes to amount of .0025 on the dollar.
Illinois.....	§284 Hurd's Stat's '91.	The rate is in addition and exclusive of school tax.
Indiana.....	§5781 Rev. Stat's '92.	The provision applies only to counties having more than 25,000 inhabitants.
Iowa	{ §133 Sup. to McLean's Stat's.	Special provisions as to counties of over 40,000 popul.
Kansas.....	{ §676 McLean's Stat. Stat's '89.	Exclusive taxes for schools, water works and special improvements.
Kentucky	§157 Stat's '94.	The 3 rates for cities and towns are respectively 1. Those over 15,000 pop. 2, From 10,000 to 15,000. 3, Under 10,000.
Louisiana.....	Art. 209 Const. 1879.	Rate limited to .009 in Boston.
Massachusetts		{ Rate for roads and bridges limited to .005. Rate for poor purposes limited to .002.
Minnesota	§19 Act of 1878.	
Missouri	§7662 Stat's 1889.	Ass't 6 to \$10,000,000-.004; 10 to \$30,000,000-.005; \$30,000,000 or upwards-.0035. School purposes .004 except by vote at special election.
Montana	§1670 Rev. Stat's 1887.	
Nebraska	§3976 Stat's 1891.	{ Except to pay prior indebtedness or by vote of the people. Ordinary county tax including support of poor .009; roads .005; county bridge fund .004; county sinking fund .004.
Nevada	§1188 Stat's 1885.	
New Jersey ...	§562 Sup. to Stat's '86	Burroughs limited to \$1,500 in one year.
New York	§112 Birdseye Stats. '89	
N. Carolina...	§707 Stat's 1883.	Taxes shall never exceed the double of the state tax.
N. Dakota		Indebtedness of county, town, city or school district cannot exceed 5 per cent.
* Ohio	§2699-2690 Rev. Stat's 1890.	See remarks below.*
Pennsylvania		Indebtedness limited to 7 per cent. of assessed valuation.
Rhode Island.	p. 101 §18 Stat's 1882.	
S. Dakota.....	§4 Art. XIII Const.	Indebtedness of county, town, city or school district cannot exceed 5 per cent.
Tennessee.....	{ §565, 569, §16, 1608, 1620. Code of 1884.	Cities 5,000 or under .0075; 12,000 or under .010; 20,000 or under .0125.
Texas	{ Sayles Sup. Stat's '93. §9 Art. VIII Const. '76.	{ Cities, towns and villages may levy .0025 for current expenses and .0025 for building water works, etc. Constitution limits counties, cities and towns to .0025 for general purposes; .0015 for roads and bridges and .0025 for buildings, water works, etc.
West Virginia.	Const. 10-7.	Except by three-fifths vote of the people.
Wisconsin		See chapter II, on existing system, <i>Anf</i> , for limitations in Wisconsin.
Wyoming	§3768 Stat's.	Aggregate tax for territorial and county purposes shall not exceed .016 on the dollar.
N. Mexico Terr	Stat's 1884.	
Oklahoma		General territorial tax limited to 3 mills.

REMARKS UPON APPENDIX S.

The foregoing table was compiled for the purpose of showing that most of the states have much lower limitations upon the amount of taxes raised than Wisconsin. The average limitation upon *town* tax in the states which have such limitations is eleven mills on the dollar; while in Wisconsin it is twenty-five mills on the dollar, with liberty to raise ten mills additional in certain contingencies. It is noteworthy that in Minnesota, a state in which substantially the same conditions prevail as in Wisconsin, much more stringent limitations upon the amount of taxes which can be raised are in force.

The foregoing table illustrates the difficulty of combining brevity of statement with accuracy. For example, to simply enumerate the various limitations on taxes in Ohio in the briefest possible manner would take a couple of pages of this book. There are eight grades of counties, each with a separate limitation, and nearly every purpose for which taxes can be raised has a special limitation varying in different municipalities. An effort was made by the secretary of the commission to tabularize some other special features of taxation in different states; but it was found impossible to state the peculiarities of each system in a few words without often conveying misleading and inaccurate impressions. The various provisions of a taxing system are usually so interwoven that they must be studied as a whole in order to be understood.

APPENDIX T.—BIBLIOGRAPHY OF WORKS ON TAXATION.

(NOTE: Reports of tax commissions and books relating to the systems of particular states are indexed under the names of the respective states. In cases where important books are out of print or not easily obtainable, but can be found in the State Historical, or University Library, at Madison, this fact has been noted. The publishers or printers are given when known.)

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